2020-2021 | Isaac Regional Council

Annual Budget

helping to energise the world

ISAAC REGION

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Electronic copies of Council's Annual Budget are available, free of charge, on Council's website **www.isaac.qld.gov.au**.

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Originally adopted by Council on INSERT DATE AND RESOLUTION

Mayor's Message

CR ANNE BAKER

The 2020-21 annual budget has been framed in extraordinary times.
The world is dealing with the worst health crisis in a century and the worst economic crisis since World War Two.
Isaac has not escaped its impacts. The COVID-19 pandemic sweeping the world has affected every family in our Region.
This is a time for innovative, responsive and compassionate leadership. Those qualities are reflected in this budget.

This is my ninth annual budget as Mayor of the Isaac Regional Council, or I R C . Because of the uncertainties created by COVID-19, it has been one of the most difficult.
This is a year when I R C must also stand for Innovative, Responsive and Compassionate leadership.
Our region builds, powers and feeds the world, and we recognise the unprecedented pace of change across the globe. We will continue to embrace innovation in everything we do.
We are also responsive to the changing needs of our communities. Our budget plans for the 2020-21 year reflect the priorities expressed to us by families, farmers, small business operators and other ratepayers throughout the region.
While the Isaac Region has been fortunate to avoid the direct health impacts of the COVID-19 pandemic, no community in Australia has escaped the economic impacts.
It is a time when we must all be compassionate towards one another, and one way Council can demonstrate compassion now is to put the brakes on cost increases.

Council has taken a frugal approach to budget preparation. If water purchases and expenses associated with recoverable works are excluded, there has been a decrease of 4 per cent in budgeted expenditure for purchasing external materials and services.
At the same time, Council has ensured that budgeting decisions made have not impacted on the long-term sustainability of Council and ongoing provision of services.
Prudent financial management has allowed Council to ease cost-of-living pressures on our residents in the coming year – and I will talk more about that shortly – while maintaining a capital works program more than matching last year's.
The 2020-21 capital works program totals $54.9 million.
This investment will maintain critical infrastructure, boost economic activity, and support active and attractive communities across the Isaac Region.
The 2020-21 capital works program includes:

- $28.3 million for roads and drainage;
- $5.9 million for water;
- $4.1 million for wastewater;
- $5.2 million for waste management;
- $5.8 million for Council properties, plant, fleet and workshops;
- $708,000 for services and support;
- $1.7 million for parks and recreation; and
- $3.2 million for community facilities.

Improving the quality and reliability of water supply in Clermont remains one of Council's top priorities. Well over three-quarters of Council's total budget spend on water projects – almost $4.9 million from the total $5.9 million – will go to Clermont.
As part of Clermont's Water Quality Response Plan, to improve the quality of the town's drinking water, $1.39 million has been allocated for a water mains replacement program, $1 million for de-silting the area around the raw water offtake structure at Theresa Creek Dam and $2.4 million to finish Clermont's five-megalitre treated water reservoir.

Roads will once again make up the largest commitment of funds from the Isaac Regional Council.

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Isaac has an extensive road network that connects our people and helps pave the way to economic prosperity in the future.
Council continues to take a very strong view that road infrastructure and maintenance represent a core service with a massive impact on safety, travel time, flood access, freight and business throughout our region.
Of the $28 million allocated for roads and drainage, major components include $12.1 million for restoration works for damage due to Ex-Cyclone Trevor in 2019, under the Disaster Recovery Funding Arrangements, a $4.1 million rural re-sheeting program, a $1.9 million rural rehabilitation program, a $1.6 million region-wide surfacing renewal program, a $900,000 natural disaster resilience floodway construction program, and a $490,000 rural drainage renewal program.
Specific projects include upgrading of the Moranbah Access Road Quarrico Intersection to improve safety, visibility and road conditions. This project will cost $1,446,500 and is funded through the Australian Government's Black Spot Program, which aims to reduce high-risk crash zones.
The Dysart side of Saraji Road will receive a $1,580,000 pavement rehabilitation, jointly funded through the Queensland Government's Transport Infrastructure Development Scheme.

This year, $5.2 million will be committed to waste management and $4.1 million for wastewater.
A large individual project involves improvements to stormwater management and rehabilitating Stage One of Moranbah's landfill to improve compliance with the Environmental Protection Act to ensure waste is managed sustainably and responsibly. This will cost more than $4.2 million.
In Clermont, another $650,000 will be spent on landfill stormwater management to improve compliance with the Environmental Protection Act and, again, ensure waste is managed sustainably and responsibly.

Enhancing the "liveability" of our region is very important to our Council.
It is well known we want as many as possible of the people who work in Isaac to live in Isaac, and providing sport and recreation facilities and other amenities plays a significant role in making that an attractive option.
A total of $4.9 million will be invested in enhancing the liveability if Isaac in 2020-21.
This budget includes $3.2 million for community facilities, and $1.7 million for parks and recreation across the region.
Spending will include:

- $370,000 for LED lighting at the Aussie Rules field in Moranbah so teams can safely train and play at night;
- a $440,000 refurbishment at the Nebo Aquatic Centre and $250,000 for an additional amenities block at the Nebo Showgrounds;
- $586,000 for the cycle network program across the region – and $244,000 of that will be spent creating safer, more enjoyable cycling paths around Clermont;
- $315,000 for a new multi-facility amenities block at Clermont's netball courts;
- over $320,000 in Dysart to complete works at the Dysart Pool, create a welcoming entry statement and a makeover for the Dysart Recreation Centre;
- more than $210,000 in work at Glenden's Lions Park and the aquatic centre; and
- Middlemount's tennis courts will receive a lighting and switchboard upgrade for $88,000, the St Lawrence recreation grounds will see $35,000 spent, and community halls at Flaggy Rock, Ilbilbie and Carmila will all undergo painting and repairs for $97,000.

Our spending on "liveability" assets recognises the importance of helping residents achieve an appropriate work-life balance. People come to the Isaac for an opportunity and discover reasons to stay, and one of those reasons is our commitment to maintaining active and attractive communities from the coast to the coalfields.
We continue to invest in those places and spaces which provide a venue for our communities to gather and enjoy the fantastic lifestyle we have to offer.

Our capital works program for the year ahead clearly demonstrates that we are preparing for tomorrow's challenges today.

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At the same time, as I have said, this is a time for innovative, responsive and compassionate leadership

So, while maintaining a capital works program more than matching last year's, prudent financial management has also allowed Council to ease cost-of-living pressures on our residents in the coming year.

Rates and levies for our families and other domestic ratepayers in 2020-21 have been frozen at last year's levels.

With the exception of a small rise in the charge for the highest-level water usage – and the continuing move towards price parity for water infrastructure charges across our communities – domestic rates and charges have not been increased.

All Councillors agreed that the total amount collected for Council use from rates and levies from our families and other domestic ratepayers should basically be frozen.

There will be a general rates increase for large businesses in the Isaac Region, such as mining enterprises.

For big business, the rates rise will be 2.5 per cent, close to previously foreshadowed rates increases and only marginally above the national CPI for March 2020 of 2.2 per cent. Those same businesses that have large property portfolios will, however, benefit substantially from the zero per cent increase for those properties.

Under its long-term financial forecast, Council has committed to keeping increases to general rates for domestic ratepayers at no more than 2 per cent a year.

The bottom line is that Council has worked hard to achieve a budget that is sustainable and responsible, taking into account current economic conditions, including the COVID-19 pandemic and recession.

Council has constrained increases in total rates revenue to 2 per cent, in line with previous adopted long-term financial forecasts, while also taking into account sectors of the economy which have been more impacted than others.

The 2020-21 budget continues Council's commitment to sustainable and prudent financial management.

Council's fiscal position is independently assessed by the Queensland Audit Office and the Queensland Treasury Corporation, and we continue to achieve sound financial sustainability.

Isaac is a region of innovators and game-changers, renowned for our hard work and resilience. As a region, we will need all those qualities to navigate through the difficult economic times ahead.

This is the first budget of the new four-year term for the Isaac Regional Council following the local government elections in March.

I want to particularly acknowledge the contribution of my fellow Councillors and our staff in framing this budget.

With the passionate, dedicated and skilful Councillors and staff serving the Isaac Region, and our proud, hard-working mining and farming families and businesses, I am confident our communities will not just survive the current challenges, but thrive. We are preparing for tomorrow's challenges today.

As Mayor, I remain enormously proud of the role Isaac communities play in building, powering and feeding communities across the globe and in powering the Queensland and Australian economies.

Anne Baker
MAYOR

Greg Austen
DIVISION 1

Sandy Moffat
DIVISION 2

Gina Lacey
DIVISION 3

Simon West
DIVISION 4

Kelly Vea Vea
DEPUTY MAYOR
DIVISION 5

Lynette Jones
DIVISION 6

Jane Pickels
DIVISION 7

Viv Coleman
DIVISION 8

Your Council

Our Vision: To energise the world.

Our Mission: To feed, power and build communities.

Our Vision Statement: Helping to engergise the world. A region that feeds, powers and builds communities.

Our Values:

Professionalism:
We will display accountability, openness, transparency and integrity.

Continuous Improvement:
All aspects of the organisation's operations are encouraged through a progressive and creative approach.

Excellence:
The manner in which we approach all aspects of the business for Isaac region, the highest possible outcome will be achieved.

Procedural Consistency:
There is a consistent approach to the way in which Council conducts its business across the region.

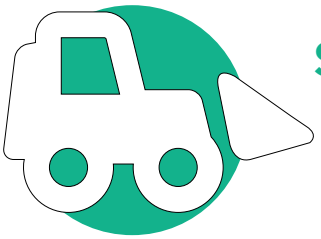
Customer Focus:
We identify and meet the needs of all customers in a responsive and equitable manner.

Teamwork and Coordination:
We work together to achieve a common goal.

Safety and Wellbeing:
We are all committed to working safely and caring foreach other's wellbeing.

Budget at a glance

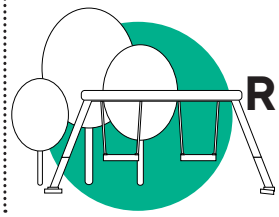
$54.9 million
CAPITAL BUDGET



$16.3 million
ROADS & DRAINAGE

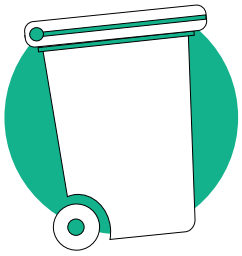
$5.8 million
COUNCIL PROPERTIES FLEET, PLANT & WORKSHOPS

$4.1 million
WASTEWATER



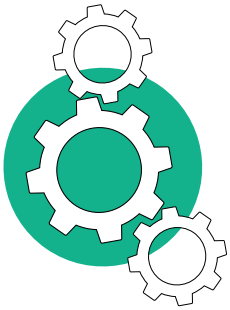
$1.7 million
PARKS & RECREATION

increase
GENERAL RATES



$5.2 million
WASTE MANAGEMENT

$3.2 million
COMMUNITY FACILITIES



$708,000
SERVICES & SUPPORT

$7.3 million
WATER

$12 million
DISASTER RECOVERY & MANAGEMENT

Budget at a glance

APPLICATION OF EXPENDITURE

MATERIALS & SERVICES	36%
EMPLOYEE EXPENSES	40%
DEPRECIATION & AMORTISATION	23%
FINANCE COSTS	1%

SOURCES OF REVENUE

NET RATES & UTILITY CHARGES	78%
OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS	6%
OTHER RECURRENT REVENUE	6%
SALE OF CONTRACT & RECOVERABLE WORKS	5%
FEES & CHARGES	3%
RENTAL INCOME	1%
INTEREST EARNED	1%

MEDIA RELEASE

Isaac Regional Council freezes rates and charges for families

Isaac Regional Council has frozen rates and charges for residential, agricultural and small business ratepayers for the next 12 months.

The Isaac Regional Council budget for 2020-21 – adopted unanimously by Councillors today – holds the total amount of rates and charges collected from most domestic ratepayers at the same level as last year.

The only exception is a small increase in charges for high-volume water users and the effects of Council's water infrastructure price path.

Mayor Anne Baker said the 2020-21 annual budget had been framed in extraordinary times.

"The COVID-19 pandemic sweeping the world has impacted every family in Isaac," Mayor Baker said.

"This is a time for innovative, responsive and compassionate leadership. Those qualities are reflected in this budget.

"All Councillors agreed that the total amount collected for Council use from rates and levies from our families, farmers and small business ratepayers should basically be frozen."

Mayor Baker said that, for domestic ratepayers, there would be zero per cent increase in general rates.

Waste utility charges and sewer utility charges also had not been increased from last year.

"There also will be zero increase in total revenue to Council from water infrastructure charges but charges in 2020-21 will continue the plan to align pricing in all localities, so some localities will see a decrease in the water infrastructure charges while other localities will see an increase.

"As I said, the net result will be no increase in total revenue collected by Council for water infrastructure.

"Water consumption charges have been amended for higher-usage properties, in keeping with the principle of user-pays. Water charges for the first and second tiers have been held at 2019-20 levels, while tier three has increased."

Mayor Baker said there would be a general rates increase for large businesses in the Isaac Region, such as mining enterprises.

"For big business, the rates rise will be 2.5 per cent, close to previously foreshadowed rates increases and only marginally above the national CPI for March 2020 of 2.2 per cent," Mayor Baker said.

"Those same businesses that have large residential property portfolios will, however, benefit substantially from the zero per cent increase for those properties."

Mayor Baker said that, under its long-term financial forecast, Council had committed to keeping increases to general rates for domestic ratepayers at no more than 2 per cent a year.

"The bottom line is that Council has worked hard to achieve a budget that is sustainable and responsible, taking into account current economic conditions, including the current COVID-19 pandemic and recession.

"Council has constrained increases in total rates revenue to 2 per cent overall, in line with previous adopted long-term financial forecasts, while also taking into account sectors of the economy which have been more impacted than others.

"Further, due to Council taking a frugal approach to budget preparation, if bulk water purchases and expenses associated with recoverable road works are excluded, there has been a decrease of 4 per cent in budgeted expenditure for purchasing external materials and services.

"Finally, Council has ensured that budgeting decisions have not impacted the ongoing provision of services or the long-term sustainability of Council.

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Mayor Baker said the 2020-21 capital works program – seen as important to maintain infrastructure and economic activity – was budgeted to deliver a total of $54.9 million in works and services across the Isaac Region.
This comprised:
$28.3 million for roads and drainage;
$5.9 million for water;
$4.1 million for wastewater;
$5.2 million for waste management;
$5.8 million for Council properties, plant, fleet and workshops;
$708,000 for services and support;
$1.7 million for parks and recreation; and
$3.2 million for community facilities.

"The 2020-21 budget continues Council's commitment to sustainable and prudent financial management," Mayor Baker said.
"Council's fiscal position is independently assessed by the Queensland Audit Office and the Queensland Treasury Corporation, and we continue to achieve sound financial sustainability."

MEDIA RELEASE

Investing record $54.9M for infrastructure and services

Isaac Regional Council will invest a record $54.9 million for infrastructure and services in 2020-21.

The figures for capital works investment are contained in the Isaac Regional Council's 2020-21 Budget, announced today by Mayor Anne Baker.

Mayor Baker said Council's investment – 6.8 per cent higher than last year's – would include:

$28.1 million for roads and drainage;
$7.3 million for water;
$2.7 million for wastewater;
$5.2 million for waste management;
$5.8 million for plant, fleet and workshops;
$682,000 for services and support;
$1.8 million for parks and recreation; and
$3.2 million for community facilities.

"Delivering critical infrastructure continues to be our top priority," Mayor Baker said.

"As usual, the largest single amount is going to roads and drainage – $28.1 million – but there has been an increase of more than $1 million on our budget for water to $7.3 million, with more than 60 per cent of that going to Clermont.

"Major road investments in this year's budget include $4.1 million for a rural re-sheeting program, a $1.9 million rural rehabilitation program, a $1.6 million region-wide surfacing renewal program, $1.4 million to upgrade the Moranbah Access Road Quarrico Intersection and $1.3 million to pave and seal Eaglefield Road.

"Council is also making a major investment in sewerage-related works, including $800,000 for a new balance tank to improve the performance of Dysart Sewerage Treatment Plant, a $700,000 Sewerage Pump Station program at Moranbah, plus a further $200,000 to reline and replace stage 1 of Moranbah's sewer network,

$660,000 to continue work on Clermont's sewer network, in this case relining mains and working on manholes, $560,000 to reline and replace parts of Middlemount's sewer network,

"Water supply is another important focus for Council, throughout the Isaac Region but particularly in Clermont, and this year some $4.4 million of our total $7.3 million investment in water supply will benefit Clermont.

"As part of Clermont's much-needed Water Quality Response Plan, to improve the quality of the town's drinking water, almost $1.4 million has been allocated for a water mains replacement program, $1 million for de-silting the gully around the raw water offtake structure at Theresa Creek Dam and $2 million to finish Clermont's five-megalitre treated water reservoir.

Mayor Baker said Council was continuing its drive to build active, attractive communities.

"Many residents of the Isaac Region focus on their jobs and work hard to get ahead but Council wants to help provide very 'livable' communities, with excellent facilities for family life and for sport and recreation.

"For example, a total of almost $400,000 will be spent in Dysart on the Centenary Playground, the Dysart Pool and the Dysart Recreation Centre.

Continued on next page

"In Moranbah, $370,000 has been allocated to install LED lighting at the AFL sports fields, and a water feature and shaded play space will be added to the town square for $260,000.

"Across the region, $586,000 will be spent improving the cycle network, including $244,000 around Clermont

"Those are just some of the projects we are funding this year to enrich the lives of residents and make our communities even more enjoyable places for young families."

Mayor Baker said enhancing the environment across the Isaac Region and handling waste and waste-water were also receiving considerable funding.

"For example, in Moranbah, over $4.2 million will be spent on improving our stormwater management and rehabilitating stage 1 of Moranbah's landfill to improve compliance with the Environmental Protection Act, and, in Clermont, $650,000 will go to stormwater management and $300,000 to rehabilitate areas at the sewerage treatment plant, $490,000 will be spent across the region on rural drainage renewal."

Mayor Baker said the 2020-21 capital works program would maintain critical infrastructure, boost economic activity, and support active and attractive communities across the Isaac Region.

MEDIA RELEASE

Isaac building roads to the future

Roadworks vital to the future of the Bowen Basin coalfields have been allocated $28 million in this year's Isaac Regional Council budget.
Mayor Anne Baker said roads were vital arteries for residents, tourists, and mining enterprises and other business operators, and again this year would be the biggest single area of investment by Council.
"The 2020-21 capital works program totals $54.9 million and more than half of this amount - $28.3 million – will be spent on roadworks and drainage," Mayor Baker said.
"Isaac has an extensive road network that connects our people and helps pave the way to economic prosperity in the future.
"Council continues to take a very strong view that road infrastructure and maintenance represent a core service with a massive impact on safety, travel time, flood access, freight and business throughout our region."
Mayor Baker said spending on roads would include: $12.1million for restoration works for damage due to Ex-Cyclone Trevor in 2019, under the Disaster Recovery Funding Arrangements; a $4.1 million rural road re-sheeting program; a $1.9 million rural road rehabilitation program; a $1.6 million region-wide bitumen surfacing renewal program; a $900,000 natural disaster resilience floodway construction program; and a $490,000 rural drainage renewal program.
"Specific projects include upgrading of the Moranbah Access Road Quarrico Intersection to improve safety, visibility and road conditions.
"This project will cost $1,446,500 and is jointly funded through the Australian Government's Black Spot Program, which aims to reduce high-risk crash zones.
"The Dysart section of Saraji Road will receive a $1,580,000 pavement rehabilitation, jointly funded through the Queensland Government's Transport Infrastructure Development Scheme.
"A further $100,000 has been allocated for the Saraji Road project to relocate essential services to make way for the future Phillips Creek Bridge. This includes relocating water, electrical and telecommunications infrastructure in preparation for replacing the existing flood prone bridge.
"Pioneer Road has been allocated $100,000 for engineering design to upgrade sections of the road, while $50,000 has been allocated for the engineering design to replace Bully Creek bridge on Hyde Park Road.
"In the region-wide $1.6 million bitumen surfacing renewal program, $515,000 will be spent on improving Moranbah's roads, and $80,000 has been allocated for the engineering design for a heavy vehicle set-down area on Moranbah Access Road.
"In other projects, Carmila will receive $180,000 to restore and improve stormwater drainage on Music Street."

MEDIA RELEASE

$5M budget investment in Isaac "livability"

A total of $4.9 million will be invested to enhance the "liveability" of the Isaac Region in 2020-21.

The Isaac Regional Council budget, approved by Councillors today, includes $3.2 million for community and Council facilities, and $1.7 million for parks and recreation.

Mayor Baker said Council was continuing its drive to build active, attractive communities.

"Council wants to help provide very 'liveable' communities, with excellent facilities for family life and for sport and recreation, across the region," Mayor Baker said.

"This year's budget will invest significantly in enhancing facilities in several communities."

Mayor Baker said Moranbah would see a number of projects funded this year.

"For the Aussie Rules field, $370,000 has been allocated to install LED lighting so teams can safely train and play at night.

"The skate park will receive $72,000 for fresh turfing, irrigation and concrete works to alleviate loose dirt on the rink, the family water park attraction at the Moranbah Aquatic Centre will be refurbished for $65,000, and full underground recycled irrigation will be installed at Ted Rolfe Oval for $50,000 to improve and maintain green space for residents."

Nebo would receive significant funding for four projects.

"The Nebo Aquatic Centre will receive a $440,000 refurbishment, a $250,000 additional amenities block will be built at the Nebo Showgrounds, $121,000 will go to Perry Park for new play equipment and soft fall, and Centenary Park will have a new barbecue for $9,000."

Across the region, $586,500 would be invested in the cycle network program and $244,000 of that would go to creating safer, more enjoyable cycling paths around Clermont.

"Clermont's netball courts will receive a new $315,000 multi-facility amenities block, which will include ambulant and disability access, change rooms and unisex toilets.

"Also, Clermont's Aquatic Centre will receive a makeover with $25,000 to equip the pool with disability access, $95,000 to refurbish the amenities block, and $125,000 to remediate the dive blocks.

"Glenden's Lions Park will receive a makeover, with new play equipment and soft fall for $87,000, and a new amenities block for $110,000, and the Glenden Aquatic Centre will see $15,000 spent on maintenance.

"The final stage of the Dysart Pool works will be completed for $150,000 and $85,000 will go to the Dysart Recreation Centre for a makeover and extended interior cladding.

"Middlemount's tennis courts will receive a lighting and switchboard upgrade for $88,000, the St Lawrence recreation grounds will see $35,000 spent, and community halls at Flaggy Rock, Ilbilbie and Carmila will all undergo painting and repairs for $97,000."

Mayor Baker said Council's spending on "liveability" assets recognised the importance of helping residents achieve an appropriate work-life balance.

"People come to the Isaac for an opportunity and discover reasons to stay, and one of those reasons is our commitment to maintaining active and attractive communities from the coast to the coalfields.

"We continue to invest in those places and spaces which provide a venue for our communities to gather and enjoy the fantastic lifestyle we have to offer."

Mayor Baker added that a number of projects in the 2020-21 budget were being funded from Queensland and Federal Government programs, and Council valued their assistance.

MEDIA RELEASE

Isaac budgets $15M for water and waste management

Water and waste management will attract $15.2 million in spending from the 2020-21 Isaac Regional Council budget.

Mayor Anne Baker said keeping residents' taps flowing with top-quality water remained a high priority and would see spending of $5.9 million this year.

"More than 80 per cent of this water budget – approximately $4.9 million – will go to projects benefitting Clermont," Mayor Baker said.

"This spending is part of Clermont's Water Quality Response Plan, an ongoing program to improve the quality of the town's drinking water.

"Approximately $1.39 million has been allocated for a water mains replacement program.

"Another $1 million will go to de-silting the area around the raw water offtake structure at Theresa Creek Dam.

"Finally, $2.4 million will be spent to finish Clermont's five-megalitre treated water reservoir."

Among other spending in 2020-21, $150,000 would go to sourcing and installing rural water points to help Council independently access water and more readily deliver roadworks projects and essential services in the region.

A further $5.2 million would be spent on waste management and $4.1 million for wastewater, Mayor Baker said.

"A large individual project involves improvements to stormwater management and rehabilitating stage 1 of Moranbah's landfill to improve compliance with the Environmental Protection Act to ensure waste is managed sustainably and responsibly. This will cost more than $4.2 million.

"In Clermont, another $650,000 will be spent on Clermont landfill's stormwater management to improve compliance with the Environmental Protection Act and, again, ensure waste is managed sustainably and responsibly."

THERESA CREEK DAM

DIVISION 1 - CLERMONT RURAL & GLENDEN

In this year's budget, the freeze on rates for residential householders, farmers and small businesses has been reflected in control of Council spending. However, while the emphasis is on maintenance of existing assets and amenities, Council has been able to utilise grant funding from the Queensland and Federal Governments to initiate new work as well.

This year's budget will see 2.5kms of Eaglefield Road paved and sealed for $1.3 million through the joint state government funded Transport Infrastructure Development Scheme.

$197,000 towards propsed Glenden's Lions Park refurbsihment and a new amenities block.

$100,000 allocated for engineering designs to upgrade Pioneer Road, while $50,000 has been allocated for engineering the designs to replace Bully Creek bridge on Hyde Park Road.

Lake Elphinstone's water tanks will be replaced and a solar pump installed and new fencing for $58,000, to maintain our recreational sports and camping oasis.

$62,000 will be split between Divisions 1,2 and 6 to upgrade and replace flood network cameras.

The Glenden Aquatic Centre will continue to be maintained with $15,000 for the replacement of a foot valve.

$55,000 for stormwater mitigation improvements at Clermont Historical Centre.

Rural water points will be sourced and installed for $150,000 to help Council independently access water to more readily deliver roads projects and essential road services in the region.

$2.32 million of the $4.1 million rural re-sheeting program will be spent on upgrading roads in Division 1, as will a $450,000 of the natural disaster resilience floodway construction program.

$840,000 of the $1.9 million rural road rehabilitation program will be spent on Kenlogan Road and Huntley Road.

$415,000 of the $1.6 million region wide bitumen surfacing renewal program will be rolled out across the division to improve road conditions.

This budget also facilitates Council's drive to assist local businesses, for example increasing from 10% to 20% weighting in local procurement as a further investment in assisting community recovery and our Shop Isaac program endorsing local businesses.

Council has a strong focus on COVID-19 community recovery, with its significant $1 million investment. We look forward to finding ways to utilise this extra source of funding to activate all our Isaac communities, along with our usual Community Grants.

CR GREG AUSTEN

SIGNIFICANT 2020-2021 BUDGET DECISIONS AND COMMITMENTS

ISAAC REGION

0% RATES INCREASE*

*** rates frozen for residential households, farmers and small businesses**

20% LOCAL WEIGHTING*

*** local preference weighting doubled to 20% for Isaac based businesses**

$1M COVID-19 RECOVERY FUND

funding to support community with pandemic and recession recovery

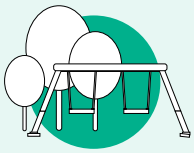
SHOP ISAAC CAMPAIGN

buy local program, supporting local businesses builds stronger communities

DIVISION 1

$1.3 million seal and pave Eaglefield Road

$450,000 floodway resilience



$197,000 Lions Park refurbishment

$2.32 million rural road re-sheeting

$840,000 Kenlogan and Huntley Roads

Our 2020-21 annual budget is delivered in extraordinary times. Our world is dealing with the worst health crisis in a century and Isaac is not immune.

This is my ninth annual budget as Mayor, and because of the uncertainties created by COVID-19, it has been the most difficult.

The qualities of innovative, responsive, compassionate leadership are those reflected in this budget.

Rates for our families and domestic rate payers have been frozen.

Capital works program totaling $54.9 million is 6.8% higher than last year's.

This investment will further boost critical infrastructure and will support active and attractive communities across the Isaac region.

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We will continue to embrace innovation in everything we do.

MAYOR ANNE BAKER

DYSART CIVIC PRECINCT

DIVISION 2 - DYSART

In this year's budget, the freeze on rates for residential householders, farmers and small businesses has been reflected in control of Council spending. However, while the emphasis is on maintenance of existing assets and amenities, Council has been able to utilise grant funding from the Queensland and Federal Governments to initiate new work as well.

Our big-ticket budget item will see the Dysart Sewerage Treatment Plant receive a new $800,000 balance tank to improve the performance of our existing sewerage treatment plant.

$160,000 will be injected into Centenary playgrounds to replace the all abilities play equipment, the shade structure and lay soft fall.

$91,000 will be directed to construct and install a Dysart township entry statement.

There's $150,000 for the final stage of Dysart Pool works.

The Dysart Recreation Centre will undergo a $85,000 facelift and receive additional interior cladding.

The Dysart section of Saraji Road will receive a $1.58 million pavement rehabilitation, jointly funded through the state government's Transport Infrastructure Development Scheme.

A further $100,000 has been allocated for the Saraji Road project to relocate essential services to make way for the future Phillips Creek Bridge, including relocating water, electrical and telecommunications infrastructure.

$50,000 towards a High Priority Option Analysis Study to create cycling paths in Dysart.

$690,000 of the $1.9 million rural road rehabilitation program will be spent in Division 2.

Similarly, $630,000 of the $4.1 million rural road re-sheeting program will be spent in Division 2, as will $30,000 of the $490,000 rural drainage renewal program.

This budget also facilitates Council's drive to assist local businesses, for example increasing from 10% to 20% weighting in local procurement as a further investment in assisting community recovery and our Shop Isaac program endorsing local businesses.

Council has a strong focus on COVID-19 community recovery, with its significant $1 million investment. We look forward to finding ways to utilise this extra source of funding to activate all our Isaac communities, along with our usual Community Grants.

CR SANDY MOFFAT

SIGNIFICANT 2020-2021 BUDGET DECISIONS AND COMMITMENTS

ISAAC REGION

0% RATES INCREASE*

*** rates frozen for residential households, farmers and small businesses**

20% LOCAL WEIGHTING*

*** local preference weighting doubled to 20% for Isaac based businesses**

$1M COVID-19 RECOVERY FUND

funding to support community with pandemic and recession recovery

SHOP ISAAC CAMPAIGN

buy local program, supporting local businesses builds stronger communities

DIVISION 2

$630,000 rural road rehabilitation

$800,000 treatment plant balance tank

$160,000 Centenary Park playground

$85,000 Dysart Recreation Centre works

$150,000 ongoing Dysart Pool upgrades

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MAYOR ANNE BAKER

MORANBAH TOWN SQUARE

DIVISIONS 3, 4, 5 - MORANBAH

In this year's budget, the freeze on rates for residential householders, farmers and small businesses has been reflected in control of Council spending. However, while the emphasis is on maintenance of existing assets and amenities, Council has been able to utilise grant funding from the Queensland and Federal Governments to initiate new work as well.

Over $1.4 million is allocated to improve safety at the Moranbah Access Rd intersection. The project is jointly funded through the Australian Governments Black Spot Roads Program.

$370,000 is allocated to install lighting at the AFL sports fields for greater usability.

Moranbah's skate park will receive $72,000 for fresh turfing, irrigation and concrete works to alleviate loose dirt on the rink, making it safer for our skaters.

Full underground recycled irrigation will be installed at Ted Rolfe Oval for $50,000 to improve and maintain green space for residents and $65,000 for Aquatic Centre refurbishments.

$40,000 will be spent on a caravan dump point in Moranbah to promote road-based tourism in our region.

Moranbah's Dog Pound will receive a $115,000 upgrade to improve disease control, security and increase capacity.

Over $4.2 million will be spent on improving our stormwater management and rehabilitating stage 1 of Moranbah's landfill to improve compliance and ensure waste is managed responsibly.

$80,000 has been allocated for the engineering design for a heavy vehicle set down area on Moranbah Access Rd.

$515,000 of the region wide $1.6 million bitumen surfacing renewal program will be spent on improving local roads.

$700,000 Sewerage Pump Station and $50,000 urban stormwater programs will be rolled out to replace, renew and refurbish existing local infrastructure.

$292,000 of the region-wide $585,000 cycle network program will be invested in creating safer, more enjoyable cycling paths around Moranbah.

This budget also facilitates Council's drive to assist local businesses, for example increasing from 10% to 20% weighting in local procurement as a further investment in assisting community recovery and our Shop Isaac program endorsing local businesses.

Council has a strong focus on COVID-19 community recovery, with its significant $1 million investment. We look forward to finding ways to utilise this extra source of funding to activate all our Isaac communities, along with our usual Community Grants.

CR GINA LACEY
CR SIMON WEST
CR KELLY VEA VEA

SIGNIFICANT 2020-2021 BUDGET DECISIONS AND COMMITMENTS

ISAAC REGION

0% RATES INCREASE*
*** rates frozen for residential households, farmers and small businesses**

20% LOCAL WEIGHTING*
*** local preference weighting doubled to 20% for Isaac based businesses**

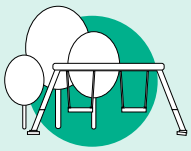
$1M COVID-19 RECOVERY FUND
funding to support community with pandemic and recession recovery

SHOP ISAAC CAMPAIGN
buy local program, supporting local businesses builds stronger communities

DIVISIONS 3, 4, 5

$1.4 million Moranbah Access Road intersection

$4.2 million landfill stormwater management


$370,000 AFL sports field lighting

$65,000 Aquatic Centre refurbishment

$292,000 cycle path network

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MAYOR ANNE BAKER

DIVISION 6 - CLERMONT

In this year's budget, the freeze on rates for residential householders, farmers and small businesses has been reflected in control of Council spending. However, while the emphasis is on maintenance of existing assets and amenities, Council has been able to utilise grant funding from the Queensland and Federal Governments to initiate new work as well.

Clermont's big-ticket budget items form part of Clermont's much needed Water Quality Response Plan, to improve the quality of our town's drinking water.

$1.39 million has been allocated for a water mains replacement program, $1 million has been allocated for desilting the area around the raw water offtake structure at Theresa Creek Dam, and $2 million has been allocated to finish Clermont's 5 megalitre treated water reservoir.

Clermont's Aquatic Centre will receive a makeover with $25,000 to equip the pool with disability access, $95,000 to refurbish the amenities block, and $125,000 to remediate the dive blocks.

A new $315,000 multi-facility amenities block for our netball courts to demolish and replace the damaged toilet block.

The Clermont Saleyards will see an injection of $165,000 to renew existing pens and gates, making it safer for users and stock.

$125,000 towards bitumen surfacing renewal program and $100,00 investment in engineering designs to upgrade Pioneer Rd.

$244,000 of the region-wide $585,000 cycle network program will be invested in creating safer, more enjoyable cycling paths around Clermont.

Upgrades of $300,000 will be made to our sewerage treatment plant to rehabilitate areas at the plant to comply with environmental legislation.

Work will continue on Clermont's sewer network with $660,000 allocated to reline mains and upgrade manholes.

A further $650,000 will be spent on Clermont landfill's stormwater management to improve compliance with the Environmental Protection Act and ensure waste is managed sustainably and responsibly.

This budget also facilitates Council's drive to assist local businesses, for example increasing from 10% to 20% weighting in local procurement as a further investment in assisting community recovery and our Shop Isaac program endorsing local businesses.

Council has a strong focus on COVID-19 community recovery, with its significant $1 million investment. We look forward to finding ways to utilise this extra source of funding to activate all our Isaac communities, along with our usual Community Grants.

CR LYN JONES

SIGNIFICANT 2020-2021 BUDGET DECISIONS AND COMMITMENTS

ISAAC REGION

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20% LOCAL WEIGHTING*

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$1M COVID-19 RECOVERY FUND

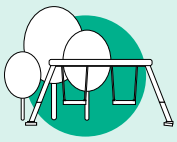
funding to support community with pandemic and recession recovery

SHOP ISAAC CAMPAIGN

buy local program, supporting local businesses builds stronger communities

DIVISION 6

$4.39 million water quality and sustainability



$315,000 replace netball amenities block

$245,000 Clermont Aquatic Centre makeover

$244,000 cycle network program

$1.3 million network upgrades and plant works

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MAYOR ANNE BAKER

DIVISION 7 - MIDDLEMOUNT & SURROUNDS

In this year's budget, the freeze on rates for residential householders, farmers and small businesses has been reflected in control of Council spending.

However, while the emphasis is on maintenance of existing assets and amenities, Council has been able to utilise grant funding from the Queensland and Federal Governments to initiate new work as well.

Large components of Middlemount's budget focuses on rehabilitating and re-sheeting our local rural roads and drainage remediation.

$170,000 of the region wide $1.9 million rural road rehabilitation program and $380,000 of the region wide $4.1 million rural road re-sheeting program will be spent in Division 7.

Likewise, $160,000 of the $490,000 rural drainage renewal program will be spent in our division.

$160,000 of the $1.6 million bitumen surfacing renewal program will be spent in Division 7 to improve road conditions.

Our tennis courts will receive a lighting and switchboard upgrade for $88,000.

$40,000 will be spent on a caravan dump point in Middlemount to promote road-based tourism in our region.

$560,000 to upgrade elements of Middlemount's sewer network.

This budget also facilitates Council's drive to assist local businesses, for example increasing from 10% to 20% weighting in local procurement as a further investment in assisting community recovery and our Shop Isaac program endorsing local businesses.

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CR JANE PICKELS

SIGNIFICANT 2020-2021 BUDGET DECISIONS AND COMMITMENTS

ISAAC REGION

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$1M COVID-19 RECOVERY FUND

funding to support community with pandemic and recession recovery

SHOP ISAAC CAMPAIGN

buy local program, supporting local businesses builds stronger communities

DIVISION 7

$560,000 for sewer network works

$88,000 tennis court lighting and circuitry

$40,000 dump point to promote road based tourism

$320,000 drainage renewal and local road surfacing

$380,000 rural road rehabilitation

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MAYOR ANNE BAKER

DIVISION 8 - NEBO & ISAAC COAST

In this year's budget, the freeze on rates for residential householders, farmers and small businesses has been reflected in control of Council spending. However, while the emphasis is on maintenance of existing assets and amenities, Council has been able to utilise grant funding from the Queensland and Federal Governments to initiate new work as well.

This year's budget continues to make Nebo, St Lawrence, Carmila, Clairview, Greenhill, Clarke Creek, Flaggy Rock and Ilbilbie better places to live, work and play.

Nebo Aquatic Centre will undergo a $440,000 refurbishment, while $120,000 will be injected into Perry Park for new play equipment and soft fall.

Nebo Showgrounds will receive $250,000 for an additional amenities block and $25,000 towards SES storage.

St Lawrence will see a new shade and Memorial wall installed at the Cemetery for $75,000, and the recreation grounds will receive $35,000 for demarcation bollards.

Carmila will receive $180,000 to restore and improve stormwater drainage on Music Street.

Both Carmila and Greenhill will receive $150,000 each to build new retaining walls at the Transfer Stations.

Community Halls at Flaggy Rock, Ilbilbie and Carmila will all undergo painting and repairs for $97,000.

$100,000 has been allocated for the engineering design to pave and seal Valkyrie Road.

$200,000 towards rural road rehabilitation program with $385,000 allocated for bitumen surfacing renewal program to improves local roads.

$770,000 for rural road re-sheeting program and $300,000 towards rural drainage renewal program.

$85,000 for urban footpath construction program.

This budget also facilitates Council's drive to assist local businesses, for example increasing from 10% to 20% weighting in local procurement as a further investment in assisting community recovery and our Shop Isaac program endorsing local businesses.

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CR VIV COLEMAN

SIGNIFICANT 2020-2021 BUDGET DECISIONS AND COMMITMENTS

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$1M COVID-19 RECOVERY FUND

funding to support community with pandemic and recession recovery

SHOP ISAAC CAMPAIGN

buy local program, supporting local businesses builds stronger communities

DIVISION 8

$440,000 Nebo Aquatic Centre refurbishment

$250,000 amenities block at Nebo Showgrounds

$97,000 repairs for local community halls

$300,000 upgrades to transfer stations

$120,000 Perry Park equipment and soft fall

$585,000 local rural road rehabilitation and surfacing

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MAYOR ANNE BAKER

BUDGET INTRODUCTION

EXECUTIVE SUMMARY

The Local Government Act 2009 (the Act) and Local Government Regulation 2012 require local governments to consider the longer term when managing their finances. Copies of the relevant sections of the legislation and the requirements of councils have been included in this document for the purpose of informing the community of this obligation.

Isaac Regional Council has taken this responsibility seriously and has been working to ensure that while this is a legislative requirement, it is also good governance and management practice to ensure that the Council remains financially viable and planning becomes part of the way that we regularly do business.

The Act provides councils autonomy in preparing its Budget. However, with autonomy comes accountability and the Government provided a set of Local Government Principles, contained within Section 4 of the Act.

To ensure the system of local government is accountable, effective, efficient and sustainable, Parliament requires —

(a) anyone who is performing a responsibility under this Act to do so in accordance with the local government principles; and

(b) any action that is taken under this Act to be taken in a way that —

(i) is consistent with the local government principles; and

(ii) provides results that are consistent with the local government principles, in as far as the results are within the control of the person who is taking the action.

The local government principles are —

(a) transparent and effective processes, and decision-making in the public interest; and

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

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

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

(e) ethical and legal behaviour of councillors and local government employees.

Isaac Regional Council's 2020-21 Budget has been prepared in accordance with these guiding principles.

CORPORATE, OPERATIONAL AND COMMUNITY PLAN OBJECTIVES

The Budget for the 2020-21 financial year is derived from the key strategies defined in our 20-year Community Strategic Plan, 5-year Corporate Plan, and our Annual Operational Plan.

Our 20-year Community Strategic Plan – Isaac 2035 is a blueprint for Council's long term vision for the Isaac region over the next twenty years.

The 5-Year Corporate Plan – Isaac 2020 acts as a building block towards successfully delivering these objectives through the identification of key goals, strategies and performance indicators to achieve our vision.

The Annual Operational Plan is a framework for our operational delivery and targets over the next 12 months. The following are Council's key themes across our suite of strategic planning documents:

COMMUNITIES

Isaac will have resilient, connected and diverse communities whose lifestyles and wellbeing are supported and whose regional identity is cherished.

ECONOMY

Isaac will continue to be Queensland's number one performing regional economy based on a thriving, diverse and resilient mix of industry sectors.

INFRASTRUCTURE

Isaac will have effective and sustainable infrastructure that supports the needs of the region's communities and economic sectors.

ENVIRONMENT

Isaac will have an appropriate and sustainable balance between environment, economy and community to ensure our natural resources are sustainably managed and protected.

GOVERNANCE

Council will be a strong, ethical and effective advocate for the Isaac region, providing transparent and quality decision making, and efficient and cost-effective service delivery.

OPERATIONAL PLAN

The Operational Plan has been structured in accordance with the functional responsibilities of the Isaac Regional Council. These functions are as follows:

COUNCILLORS

Isaac Regional Councillors are responsible for the good rule and local government of the Council area. They are responsible for representing the current and future interests of the community and for setting the strategic direction of the local government. The responsibilities of Councillors are clearly articulated in the *Local Government Act 2009*.

OFFICE OF THE CHIEF EXECUTIVE OFFICER

The Office of the Chief Executive Officer is responsible for the organisational leadership, administration and strategic management of the organisation. This includes organisational development and training, human resources, advocacy, day to day management of all functions of Council and to ensure that the decisions and policy of Council is carried out. The Chief Executive Officer also provides advice to the Councillors and is the custodian of records and documents of Council.

CORPORATE, GOVERNANCE AND FINANCIAL SERVICES

Corporate, Governance and Financial Services provide the following functions; strategic and business continuity planning, legal and insurance administration, brand, media, and communication, governance, risk management, disaster management, asset management, financial services, rating, internal audits, information technology, geographical information services, records management, organisational safety, procurement, stores, tenders and contracts.

PLANNING, ENVIRONMENT AND COMMUNITY SERVICES

Planning, Environment and Community Services provide the following functions; economic development and tourism, customer service, place management and community relations programs including youth programs, grants administration and management, stock route management, arts and library services, libraries, community development, planning and land development, regulatory and building compliance, native title, community leasing, commercial operations, local laws and environmental services.

ENGINEERING AND INFRASTRUCTURE

Engineering and Infrastructure provide the following functions; recreation, parks and open space, engineering design and projects, roads and urban services, fleet and depot management, corporate properties and tenancy.

WATER AND WASTE

Water and Waste provides the following functions; strategic planning, operations, construction and maintenance of all of the Isaac water, wastewater and waste facilities. This includes water asset management, design and construct water and wastewater infrastructure (future planning), water product quality management, water and wastewater emergency and incident response coordination, network maintenance, treatment and operations, waste management and resource recovery network operation and infrastructure planning.

BUDGET CONTENTS

In accordance with the *Local Government Regulation 2012* section 169 the following documents are to be included in the budget presented to Council –

(1) A local government's budget for each financial year must—

(a) be prepared on an accrual basis; and

(b) include statements of the following for the financial year for which it is prepared and the next 2 financial years—

(i) financial position;

(ii) cash flow;

(iii) income and expenditure;

(iv) changes in equity.

(2) The budget must also include—

(a) a long-term financial forecast; and

(b) a revenue statement; and

(c) a revenue policy.

(3) The statement of income and expenditure must state each of the following—

(a) rates and utility charges excluding discounts and rebates;

(b) contributions from developers;

(c) fees and charges;

(d) interest;

(e) grants and subsidies;

(f) depreciation;

(g) finance costs;

(h) net result;

(i) the estimated costs of—

(i) the local government's significant business activities carried on using a full cost pricing basis; and

(ii) the activities of the local government's commercial business units; and

(iii) the local government's significant business activities.

(4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.

(5) The ***relevant measures of financial sustainability*** are the following measures as described in the financial management (sustainability) guideline —

(a) asset sustainability ratio;

(b) net financial liabilities ratio;

(c) operating surplus ratio.

(6) The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

(7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.

(8) The budget must be consistent with the following documents of the local government—

(a) its 5-year corporate plan;

(b) its annual operational plan.

(9) In this section—

financial management (sustainability) guideline means the document called 'Financial Management (Sustainability) Guideline 2013', version 1, made by the department.

FINANCIAL MANAGEMENT AND ACCOUNTABILITY

In accordance with the *Local Government Act 2009* section 104, each local government must establish a system of financial management that complies with the requirements prescribed under a regulation and must regularly review the performance of its system of financial management.

(1) To ensure it is financially sustainable, a local government must establish a system of financial management that—

(a) ensures regard is had to the sound contracting principles when entering into a contract for—

(i) the supply of goods or services; or

(ii) the disposal of assets; and

(b) complies with subsections (5) to (7).

(2) A local government is ***financially sustainable*** if the local government is able to maintain its financial capital and infrastructure capital over the long term.

(3) The ***sound contracting principles*** are—

(a) value for money; and

(b) open and effective competition; and

(c) the development of competitive local business and industry; and

(d) environmental protection; and

(e) ethical behaviour and fair dealing.

(4) A ***contract for the supply of goods or services*** includes a contract about carrying out work.

(5) The system of financial management established by a local government must include—

(a) the following financial planning documents prepared for the local government—

(i) a 5-year corporate plan that incorporates community engagement;

(ii) a long-term asset management plan;

(iii) a long-term financial forecast;

(iv) an annual budget including revenue statement;

(v) an annual operational plan; and

(b) the following financial accountability documents prepared for the local government—

(i) general purpose financial statements;

(ii) asset registers;

(iii) an annual report;

(iv) a report on the results of an annual review of the implementation of the annual operational plan; and

(c) the following financial policies of the Local government—

(i) investment policy;

(ii) debt policy;

(iii) revenue policy.

(6) A local government must ensure the financial policies of the local government are regularly reviewed and updated as necessary.

(7) A local government must carry out a review of the implementation of the annual operational plan annually.

(8) To remove any doubt, it is declared that subsection (1)(a) does not require equal consideration to be given to each of the sound contracting principles.

ISAAC REGIONAL COUNCIL

Budgeted Statement of Comprehensive Income
For the periods ending 30 June -

	2020/21	2021/22	2022/23
	$	$	$
Revenue			
Rates and utility charges	93,643,978	95,516,858	97,458,524
Less discounts	(6,661,945)	(6,795,183)	(6,931,084)
Net rates and utility charges	86,982,033	88,721,675	90,527,440
Sales of major services	6,403,880	6,531,957	6,662,594
Statutory fees and charges	494,000	503,880	513,956
User fees and charges	3,748,760	3,823,735	3,900,208
Rental and levies	1,344,138	1,371,020	1,398,439
Operating grants, subsidies	6,963,304	6,963,304	6,963,304
Operating contributions	180,000	105,000	105,000
Interest revenue	730,898	514,817	523,036
Total sales of contract and recoverable works	5,226,997	5,226,997	5,226,997
Other Income	70,000	71,400	72,827
TOTAL OPERATING REVENUE	**112,144,011**	**113,833,785**	**115,893,801**
Expenses			
Employee benefits	(39,361,032)	(40,529,298)	(41,303,025)
Materials and services	(42,925,709)	(44,280,457)	(45,166,027)
Depreciation and amortisation	(25,702,507)	(26,017,436)	(26,331,777)
Finance costs	(591,500)	(641,683)	(615,862)
TOTAL OPERATING EXPENSE	**(108,580,748)**	**(111,468,874)**	**(113,416,691)**
Operating surplus (deficit)	3,563,263	2,364,911	2,477,110
Capital income and expenditure:			
Grants and subsidies	21,081,181	2,986,382	2,986,382
Developer contributions	10,000	-	-
Other capital income	785,870	400,000	400,000
Other capital expense	(856,247)	(591,946)	(596,413)
TOTAL CAPITAL INCOME AND EXPENDITURE:	24,584,067	5,159,347	5,267,079
Net result for the period	**24,584,067**	**5,159,347**	**5,267,079**

ISAAC REGIONAL COUNCIL

Budgeted Statement of Financial Position
As at the periods ending 30 June -

	2020/21	2021/22	2022/23
	$	$	$
Current Assets			
Cash and deposits	51,408,827	52,562,275	53,776,012
Receivables	12,285,545	12,285,543	12,285,543
Inventories	1,442,814	1,442,812	1,442,812
	65,137,186	66,290,630	67,504,367
Non-Current Assets			
Receivables	5,580,147	5,580,147	5,580,147
Inventory land	21,872,346	22,459,883	23,007,080
Property, plant and equipment	1,122,655,068	1,124,805,413	1,126,941,600
Intangible assets	12,658	9,307	5,956
Capital work in progress	22,190,543	22,190,543	22,190,543
	1,172,310,762	1,175,045,293	1,177,725,326
TOTAL ASSETS	1,237,447,948	1,241,335,923	1,245,229,693
Current Liabilities			
Trade and other payables	17,260,816	17,264,564	17,267,638
Provisions	6,214,700	6,370,067	6,497,467
Interest bearing liabilities	1,455,620	1,524,394	1,596,771
Other	500,000	500,000	500,000
	25,431,136	25,659,025	25,861,876
Non-Current Liabilities			
Trade and other payables	50,171	50,171	50,171
Provisions	5,656,139	5,681,274	5,701,884
Interest bearing liabilities	21,865,959	20,341,565	18,744,794
	27,572,269	26,073,010	24,496,849
TOTAL LIABILITIES	53,003,405	51,732,035	50,358,725
NET COMMUNITY ASSETS	1,184,444,543	1,189,603,889	1,194,870,969
Community Equity			
Capital account	906,987,479	911,527,630	916,082,056
Asset revaluation reserve	241,505,055	241,505,055	241,505,055
Restricted capital reserves	19,444,209	19,444,209	19,944,209
Other capital reserves	13,160,101	13,660,101	14,060,101
Recurrent reserves	2,771,640	2,771,640	2,771,640
Accumulated surplus/(deficiency)	576,058	695,254	507,907
TOTAL COMMUNITY EQUITY	1,184,444,543	1,189,603,889	1,194,870,969

ISAAC REGIONAL COUNCIL

Budgeted Statement of Cash Flows

For the periods ending 30 June -

	2020/21	2021/22	2022/23
	$	$	$
Cash Flows from Operating Activities			
Receipts			
Net rates and utility charges	87,482,597	88,721,675	90,527,440
Sales of major services	6,403,880	6,531,957	6,662,594
Fees and charges	4,212,760	4,297,615	4,384,164
Rentals and levies	1,344,138	1,371,020	1,398,439
Interest revenue	730,898	514,818	523,036
Contributions and donations	180,000	105,000	105,000
Government subsidies and grants	6,963,304	6,963,304	6,963,304
Total sales of contract and recoverable works	5,226,997	5,226,997	5,226,997
Other Income	70,326	71,400	72,827
GST received for the year	(951,485)		
	111,663,415	113,803,786	115,863,801
Payments			
Employee benefits	(39,925,239)	(40,345,048)	(41,151,941)
Materials and services	(45,235,385)	(44,280,456)	(45,166,027)
Finance costs	(1,187,386)	(1,199,220)	(1,133,058)
	(86,348,009)	(85,824,724)	(87,451,026)
Cash provided by / (used in) operational activities	25,315,406	27,979,062	28,412,775
Cash Flow from Investing Activities :			
Proceeds from sale of capital assets	785,870	400,000	400,000
Contributions	10,000	-	-
Government grants and subsidies	21,081,181	2,986,382	2,986,382
Payments for property, plant and equipment	(53,042,533)	(28,756,376)	(29,061,026)
Movement in work in progress	(320,000)	-	-
Payments for rehabilitation work	(1,950,000)	-	-
Net proceeds (cost) from advances and cash investments	-	-	-
Net cash provided by investing activities	(33,435,482)	(25,369,994)	(25,674,644)
Cash Flow from Financing Activities :			
Proceeds from borrowings	2,450,000	-	-
Repayment of borrowings	(1,300,735)	(1,455,620)	(1,524,394)
Net cash provided by financing activities	1,149,265	(1,455,620)	(1,524,394)
Net Increase (Decrease) in Cash Held	(6,970,811)	1,153,448	1,213,737
Cash at beginning of reporting period	58,379,638	51,408,827	52,562,275
Cash at end of Reporting Period	51,408,827	52,562,275	53,776,012

ISAAC REGIONAL COUNCIL

Budgeted Statement of Changes in Equity

For the periods ending 30 June -

	Total			Retained Surplus/Deficit			Capital		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
	$	$	$	$	$	$	$	$	$
Balance at the beginning of period	1,159,860,475	1,184,444,543	1,189,603,889	849,204	576,058	695,254	880,661,785	906,987,479	911,527,630
Increase (decrease) in net result	24,584,067	5,159,347	5,267,079	24,584,067	5,159,347	5,267,079		-	-
Other transfers to Capital and reserves	-	-	-	(25,713,461)	(5,632,097)	(5,550,839)	2,622,280	2,145,715	2,164,457
Transfers from capital and reserves	-	-	-	856,247	591,946	96,413	(856,247)	(591,946)	(596,413)
Transfers between capital and reserves	-	-	-				24,559,662	2,986,382	2,986,382
Balance at the end of period	1,184,444,543	1,189,603,889	1,194,870,969	576,058	695,254	507,907	906,987,479	911,527,630	916,082,056

	Asset Revaluation Surplus			Reserves		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
	$	$	$	$	$	$
Balance at the beginning of period	241,505,055	241,505,055	241,505,055	36,844,431	35,375,950	35,875,950
Increase (decrease) in net result						
Other transfers to Capital and reserves				23,091,181	3,486,382	3,386,382
Transfers from capital and reserves				-	-	500,000
Transfers between capital and reserves				(24,559,662)	(2,986,382)	(2,986,382)
Balance at the end of period	241,505,055	241,505,055	241,505,055	35,375,950	35,875,950	36,775,950

POLICY

INVESTMENT POLICY

APPROVALS

POLICY NUMBER	CORP-POL-029	**DOC.ID**	3199390
CATEGORY	Statutory		
POLICY OWNER	Financial Services		
APPROVAL DATE	24 June 2020	**RESOLUTION NUMBER**	6663

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OBJECTIVE

To provide Council with a contemporary Investment Policy based on an assessment of counterparty, market and liquidity risk within the legislative framework of the *Statutory Bodies Financial Arrangements Act and Regulations.*

SCOPE

This policy applies to the investment of all surplus funds held by Isaac Regional Council in accordance with investment powers under Part 6 of the *Statutory Bodies Financial Arrangement Act 1982* (SBFAA). For the purpose of this policy, investments are defined as arrangements that are acquired or undertaken for the purpose of producing income and/or capital gains.

DEFINITIONS

TERM / ACRONYM	MEANING
Council	Isaac Regional Council.
CEO	The person appointed to the position of Chief Executive Officer under the Act and anyone acting in that position.
Another Employee	All employees of Council including Executive Directors and Managers, but excluding the Chief Executive Officer.
Investment Officers	Employees engaged in activities related to the physical investment of funds.
The Act	*Local Government Act 2009.*
SBFAA	*Statutory Bodies Financial Arrangements Act 1982* (as amended).

POLICY STATEMENT

PROVISIONS

Investment of Council's funds is to be in accordance with Council's power of investment as set out in the following flow of legislative Authority:

- Section 101(1) of the *Local Government Act 2009* refers to Local Government as a Statutory Body under the *Statutory Bodies Financial Arrangements Act 1982*.
- Section 101(2) points to Part 2B of the *Statutory Bodies Financial Arrangements Act 1982* to set out the way in which that Act affects Council's powers of Investment.

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- Section 42 of the *Statutory Bodies Financial Arrangement Act 1982* refers to three different categories of Investment power.
- Schedule 3, 4 and 5 of the *Statutory Bodies Financial Arrangements Regulations 2007* list the statutory bodies' categories and investment power.
- Section 44 of the *Statutory Bodies Financial Arrangements Act 1982* dictates the types of Investments that Council may use.
- Section 8 of the *Statutory Bodies Financial Arrangements Regulations 2007* prescribes the rating of the Investment arrangements as prescribed under Section 44 (1) (e) of the *Statutory Bodies Financial Arrangements Act 1982*

POLICY OBJECTIVES

Isaac Regional Council's overall objective is to invest funds at the most advantageous rate of interest available to it at the time, for that investment type, and in a way that it considers the most appropriate given the circumstances.

Investment officers are to manage the investment portfolios not for speculation, but for investment and in accordance with the spirit of this Investment Policy. Investment officers are to avoid any transaction that might harm confidence in Isaac Regional Council.

In priority, the order of investment activities shall be preservation of capital, liquidity and return.

PRESERVATION OF CAPITAL

Preservation of capital shall be the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would include managing credit and interest rate risk within given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.

Credit Risk

Isaac Regional Council will evaluate and assess credit risk prior to investment. Credit risk is the risk of loss due to the failure of an investment issuer or guarantor. The investment officer will minimise credit risk in the investment portfolio by pre-qualifying all transactions including the brokers/securities dealers with which they do business, diversify the portfolio and limit transactions to secure investments.

Interest Rate Risk

The investment officers shall seek to minimise the risk of a change in the market value of the portfolio because of a change in interest rates. This would be achieved by considering the cash flow requirements of Council and structuring the portfolio accordingly. This will avoid having to sell securities prior to maturity in the open market. Secondly, interest rate risk can be limited by investing in shorter term securities.

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MAINTENANCE OF LIQUIDITY

The investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs due to being required to sell an investment.

For these purposes, illiquid investments are defined as investments that are not publicly traded in sufficient volume to facilitate, under most market conditions, prompt sale without severe market price affect.

Examples include:

- investment in private placements;
- a security that is not supported or priced by at least two approved brokers/securities dealers;
- sub investment grade (i.e. a lower than rating BBB- (Standard and Poors or equivalent), and in most cases, BBB rated investments); and
- unrated securities.

RETURN ON INVESTMENTS

The portfolio is expected to achieve a market average rate of return and take into account Isaac Regional Council's risk tolerance and current interest rates, budget considerations, and the economic cycle. Any additional return target set by Council will also consider the risk limitations, prudent investment principles and cash flow characteristics identified within this Investment Policy.

ETHICS AND CONFLICTS OF INTEREST

Investment officers/employees shall refrain from personal activities that would conflict with the proper execution and management of Isaac Regional Council's investment portfolio. This includes activities that would impair the investment officers' ability to make impartial decisions.

This policy requires that employees and investment officers disclose to the Chief Executive Officer any conflict of interest or any investment positions that could be related to the investment portfolio.

REQUIREMENTS

In accordance with Schedule 3 of the *Statutory Bodies Financial Arrangements Regulation 2007*, Isaac Regional Council has Category 1 investment power.

PORTFOLIO INVESTMENT PARAMETERS

Section 44(1) of *SBFAA* states that the authorised investments comprise all or any of the following:

- deposits with a financial institution;
- investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;

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- other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- investment arrangements, managed or operated by QIC or QTC, prescribed under a regulation for this paragraph;
- an investment arrangement with a rating prescribed under a regulation for this paragraph;
- other investment arrangements prescribed under a regulation for this paragraph.

Section 44(2) of *SBFAA* states that the investment must be:

- at call; or
- for a fixed time of not more than 1 year.

PROHIBITED INVESTMENTS

This investment policy prohibits any investment carried out for speculative purposes. The following investments are prohibited by this investment policy.

- Derivative based instruments (excluding floating rate notices);
- Principal only investments or securities that provide potentially nil or negative cash flow;
- Stand-alone securities that have the underlying futures, options, forward contracts and sways of any kind; and
- Securities issued in non-Australian dollars.

PLACEMENT OF INVESTMENT FUNDS

Overall the amount invested with institutions should not exceed the following percentage ranges of average annual funds invested and appropriate documentation must be maintained. Also, when placing investments, consideration should be given to the relationship between credit rating and interest rate.

Investments with Financial Institutions and Investment

LONG TERM RATING (STANDARD & POORS)	SHORT TERM RATING (STANDARD & POORS)	INDIVIDUAL COUNTERPARTY LIMIT	TOTAL PORTFOLIO LIMIT
AAA to AA-	A1+	Maximum 40%	No Limit
A+ to A	A1	Maximum 25%	Maximum 50%
A- to BBB+	A2	Maximum 10%	Maximum 30%
Unrated or below BBB+	Unrated or below A2	Maximum $2 million or 5% (whichever is lower)	Maximum 10%
QTC Cash Management Fund	No Limit	No Limit	

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Council approves dealings with all financial institutions ('Financial Institution' is defined as an authorised deposit-taking institution within the meaning of the *Banking Act 1959* (Cwlth), Section 5(1)).

MATURITY

The maturity structure of the portfolio will reflect a maximum term to maturity of one year.

LIQUIDITY REQUIREMENT

Given the nature of the funds invested, no more than 20% of the investment portfolio will be in illiquid securities and at least 10% of the portfolio can be called at no cost or will mature within a maximum of seven (7) days.

IMPLEMENTATION

Internal Controls

The Director Corporate, Governance and Financial Services shall establish internal controls and processes that will ensure investment objectives are met and that the investment portfolios are protected from loss, theft or inappropriate use.

The Chief Executive Officer shall issue a letter to any approved counterparty advising that funds transferred from investments to Council must only be deposited into Council's General Account or Trust Account. This instruction cannot be varied unless a written request is made in writing signed in accordance with Council's account signing authority.

DELEGATION OF AUTHORITY

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the *Local Government Act 2009*, Section 257 (1) (b).

Authority for the day to day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Director Corporate, Governance and Financial Services.

BREACHES

Any breach of this Investment Policy is to be reported to the Director Corporate, Governance and Financial Services and rectified within seven (7) days of the breach occurring.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, Council shall, within 28 days after the change becomes known to Council, either obtain Treasurer approval for continuing with the investment arrangement or sell the investment arrangement.

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LEGISLATIONS AND RELATED GUIDELINES

Relevant legislation with which this policy complies includes –

- *Local Government Act 2009*
- *Statutory Bodies Financial Arrangements Act 1982*
- *Banking Act 1959*

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POLICY

DEBT POLICY

APPROVALS

POLICY NUMBER	CORP-POL-027	**DOC.ID**	3199393
CATEGORY	Statutory		
POLICY OWNER	Financial Services		
APPROVAL DATE	24 June 2020	**RESOLUTION NUMBER**	6662

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ISAAC REGIONAL COUNCIL ABN 39 274 142 600

OBJECTIVE

To adopt a policy on borrowings for 2020-2021.

SCOPE

This policy is in accordance with the *Local Government Regulation 2012*.

DEFINITIONS

TERM / ACRONYM	MEANING
IRC	Isaac Regional Council

POLICY STATEMENT

POLICY PROVISIONS

To adopt a policy on borrowings that provides for responsible financial management on the loan funding of infrastructure capital projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties. This policy is in accordance with the *Local Government Regulation 2012*.

PURPOSE OF BORROWINGS

As a general principle, Council recognises that loan borrowings for capital works are an important funding source for Local Government and that the full cost of infrastructure should not be borne entirely by present-day ratepayers but be contributed to by future ratepayers who will also benefit. Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of capital income.

Council restricts all borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority, and which cannot be funded from other sources of revenue, as identified by the adopted budget. In no circumstances should Council borrow funds for recurrent expenditure.

The basis for determination of the utilisation of loan funds will be as follows:

- Analysis of existing debt levels with a loan servicing cost target of less than 25% in any one year.
- Where a capital project for a service that is funded by utility or user charges e.g. water, sewerage, waste, is determined to be funded by way of loans, the user charge should reflect the cost of providing the service including the loan servicing costs.
- Other specific capital projects, not funded by user charges, should only be considered for loan funding where the project is considered by Council to be beneficial to the majority of ratepayers.
- The term of any loan should not exceed the expected life of the asset being funded.

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REPAYMENT OF BORROWINGS

Unless otherwise stated, new borrowings will be repaid over 20 years, however may be reduced ahead of schedule when net sale proceeds of land and development loans are realised, or through a resolution of Council. All other repayments on borrowed funds will be made in accordance with the terms of the loan unless otherwise stated in the loan repayment schedule.

TEN YEAR BORROWING PROGRAM FORECAST

Council utilises loan borrowing to fund major capital and infrastructure works so that repayments are spread over the years to which the Capital Works will be utilised by ratepayers.

The following ten-year borrowing program is proposed by Council, although allocations in future years are revised on an annual basis in conjunction with the review of the Capital Works / Loan Program:

Project	Loan Term	2020-21 '000	2021-22 '000	2022-23 '000	2023-24 '000	2024-25 '000	2025-26 '000	2026-27 '000	2027-28 '000	2028-29 '000	2029-30 '000
Landfill Rehabilitation	20 years	$2,500	$0	$0	$0	$0	$0	$0	$0	$0	$0

REPAYMENT SCHEDULE

The loan portfolio of Council is raised solely with the Queensland Treasury Corporation. The Queensland Treasury Corporation maintains Council debt as the Book Debt plus a market provision, to market value the total liability outstanding. The provision is principally a result of past movements in the Market Value of the liabilities within each Debt Pool. If the Council was to liquidate this debt it would be required to pay the Market Value of the loan portfolio. The portfolio has been dissected so that loan borrowings in relation to Land Purchase in Moranbah and Land Development - Moranbah are maintained in separate accounts to more accurately reflect the cost of the provision of this infrastructure. This approach is needed otherwise the loan term is amalgamated and the average term for repayments lengthens.

It is proposed that Council consider maintaining a repayment schedule consistent with an interest and principal repayment calculation so that the exposure to interest rate fluctuations is minimised. This basis of repayment will continue to be assessed even though separate accounts have been established for Land Purchase - Moranbah and Land Development - Moranbah. The Budgeted Loan Portfolio of Council for 2020-21 is as follows:

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TABLE (2)

Isaac Regional Council

BUDGET INTEREST AND REDEMPTION BY FUND AND FUNCTION
FOR THE YEAR TO 30 JUNE 2021

	A	B	C		D (A – C)
FUNCTION DESCRIPTION	**EST BOOK DEBT BALANCE 30/06/2020**	**QTC INTEREST**	**QTC REDEMPTION**	**REMAINING TERM (years)**	**EST BOOK DEBT BALANCE 30/06/2021**
LAND DEVELOPMENT – MORANBAH	9,623,870.01	411,422.27	562,891.13	11.97	9,060,978.88
LAND PURCHASE – MORANBAH	12,548,443.37	625,885.54	737,844.13	11.47	11,810,599.24
TOTAL ALL FUNDS	**22,172,313.38**	**1,037,307.81**	**1,300,735.26**		**20,871,578.12**

NOTE: This Policy will be reviewed each year with the adoption of the Budget.

AUTHORITIES AND ACCOUNTABILITIES

Delegations as per Isaac Regional Council Delegations Register.

The Chief Executive Officer is responsible for communicating, implementing and enforcing the Debt Policy.

LEGISLATIONS AND RELATED GUIDELINES

This policy complies with the requirements of *Local Government Regulation 2012*.

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POLICY

REVENUE POLICY

APPROVALS

POLICY NUMBER	CORP-POL-028	**DOC.ID**	3199388
CATEGORY	Statutory		
POLICY OWNER	Financial Services		
APPROVAL DATE	24 June 2020	**RESOLUTION NUMBER**	6664

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OBJECTIVE

The objective of this policy is to:

1. Set out the principles intended to be used by Council for the financial year for.
   - levying of rates and charges;
   - granting concessions for rates and charges;
   - recovering overdue rates and charges;
   - cost-recovery methods; and
   - if the local government intends to grant concessions for rates and charges – state the purposes for concessions; and
   - the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

SCOPE

This policy applies to relevant revenue activities of Council for the period 1 July 2020 to 30 June 2021.

DEFINITIONS

N/A

POLICY STATEMENT

The *Local Government Act 2009* requires each Local Government to maintain a Revenue Policy which must detail the principles applied by it in relation to its relevant revenue activities for each financial year.

PRINCIPLES

Principles used for Levying Rates & Charges

In determining rates and charges, Council will be guided by the principle of user pays so as to minimise the impact of rating on the efficiency of the local economy.

Council will also have regard to the principles of:

- transparency in the making and levying of rates and charges;
- having in place a rating regime that is simple and inexpensive to administer;
- ensuring 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; and
- flexibility to take account of changes in the local economy.

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

- making clear what is the Councils and each ratepayers responsibility to the rating system; and
- making the levying system simple and inexpensive to administer.

In accordance with Section 94 of the *Local Government Act 2009* Council:

- must make and levy general rates (which includes determining differential general rates and minimum general rates);
- may also levy special rates and charges;
- may also levy separate rates and charges; and
- will levy utility charges to assist in funding the operation and maintenance of Council services and facilities.

General Rates

Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.

Council believes that the existing distribution of the general rate burden through its differential rates regime is generally equitable. Council therefore proposes to continue to levy differential rates to ensure that the rate burden is distributed in similar fashion to the pattern in recent years. Council will continue to gather data and to consider this information so as to further refine this process.

To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rate category.

Special Rates and Charges

Council may make and levy a special rate or charge on rateable land, to help defray the cost of providing a service, facility and/or an activity where:

- the land, or the occupier of the land, has or will especially benefit from the provision of the service, facility or activity; or
- the occupier of the land, or the use made or to be made of the land, has, or will, especially contribute to the need for the service, facility or activity.

Examples of services that may necessitate a special rate or charge are, but not limited to:

- maintenance and improvements to specific infrastructure in the regions towns which are necessitated by mining operations; and
- rural fire prevention and firefighting services.

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Separate Rates and Charges

Council may make and levy a separate rate or charge for a service, facility or activity in the way it considers appropriate. The rate or charge may include a minimum value to be levied and may be made and levied for a service, facility or activity whether or not the service, facility or activity is supplied by the government itself.

As an example, a levy will be applied to all rateable properties in the region to ensure that Council has the capability to meet its obligations in times of natural disaster. The disaster management charge will be used to assist in funding the recurrent annual disaster management activities of Council, including those costs relating to the operation and maintenance of equipment used by Council in fulfilment of its disaster management obligations, and those costs relating to disaster prevention and disaster planning.

Utility Charges

Council may make and levy a utility charge on any land, whether vacant or occupied, and whether or not it is rateable land; or a structure; to recover costs in relation to the provision of services and/or facilities. This includes services such as cleansing, recycling, sewerage and water charges.

Generally, utility charges will be calculated on a full cost recovery basis.

Interest Charges

Council may impose interest on rates and charges that remain unpaid after the date for payment (i.e.: the date on which the discount period closes) and includes assessments that are making payments of outstanding rates by instalment.

Following the close of discount, interest will be calculated on daily balances of amounts outstanding and charges applied at the end of the month on a compounding basis. Interest on arrears will be calculated in accordance with Section 133 of the *Local Government Regulation 2012* and will be set at the rate of 8.53% per annum.

APPLICATION OF PRINCIPLES

Levying of Rates and Charges

In accordance with Section 104-106 of the *Local Government Regulation 2012*, Council will issue a rates notice to the owner of the land on which a rate or charge has been applied. Rates notices shall include the date the notice was issued, the date by which time the rate much be paid, and any discounts, rebates or concessions applied.

Council will issue notices on a six monthly basis for the periods 1 July to 31 December and 1 January to 30 June in the respective financial year.

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PAYMENT OF RATES AND CHARGES

Owner Liability

Section 127 of the *Local Government Regulation 2012* details the liability of the 'owner' to pay rates and charges levied against land held in their name. It also describes the liability of persons' at whose request a service is supplied to a structure or land that is not rateable land.

Where joint ownership of a property exists or other persons are liable to pay a rate, all owners or other persons are jointly and severally liable.

Rates and charges will run with the land i.e. where a change in ownership occurs, the new 'owner' of the land will become liable for payment of all future rates and charges and any existing or outstanding rates or charges.

Where land ceases to be rateable land under Section 110 of the *Local Government Regulation 2012*, the owner of said land immediately before it ceased to be rateable land is taken to continue as the owner of the land, and the land is taken to continue to be rateable land for the levy, collection or refund of a rate on the land for any period before it ceased to be rateable land.

Discount

In accordance with the provisions of Section 130 of the *Local Government Regulation 2012*, discount at the rate of 10% shall be allowed on General Rates, excluding all special rates and charges, provided payment of the full amount of outstanding and overdue rates and interest is paid by the due date.

If Council is satisfied that a person liable to pay a rate has been prevented, by circumstances beyond the persons control, from paying the rate in time to benefit from a discount under Section 130 of the *Local Government Regulation 2012*, then Council under Section 130(10) of the Regulation, may still allow the discount following written application by the ratepayer.

Methods of Payment

Council may accept the payment of rates and charges by differing methods. These may include cheque, cash, direct debit and/or other electronic means.

Payments by Instalments

Council may allow payments by instalment where it will benefit both the individual and the collection of overdue rates and charges.

Payments in Advance

Payments in advance by way of lump sum or instalments may be accepted, however interest will not be payable on any credit balances held.

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CONCESSIONS FOR RATES AND CHARGES

Principles behind Concessions for Rates and Charges

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

- the same treatment for ratepayers with similar circumstances;
- transparency by making clear the requirements necessary to receive concessions; and
- 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 local government area is declared a natural disaster area by the State Government.

Purpose of Concessions

For the applicable financial year, the Council has determined that it will grant concessions for rates and charges for:-

- **eligible pensioners,** for the purpose of alleviating the rating burden on persons who are reliant on a pension;
- **certain entities whose objects do not include making a profit,** such as religious organisations, sporting clubs and show societies, on the basis that these entities provide benefits to the community, in accordance with the Rates Concession – Not For Profit Policy; and
- **in its discretion, to other persons,** where, for example, they are suffering hardship to alleviate the rating burden on such persons.

PRINCIPLES USED FOR RECOVERING OVERDUE RATES AND CHARGES

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

- transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- flexibility by responding where necessary to changes in the local economy.

Section 132 of the *Local Government Regulation 2012* describes an ‘overdue rate’ as:

“an amount of a rate payable to a local government that remains unpaid at the end of the period specified in the rate notice as the period within which the amount of the rate is payable, (including any amount of interest on the rate under Section 133 of the Regulation)”.

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With due regard for financial hardship, Council shall actively pursue the collection of outstanding rates and charges.

Council may use the following as a referral guide for the recovery of rates and charges:

Standard Performance:

- Council may refer overdue rates to a mercantile agent or a solicitor for recovery.
- Generally, an account will not be referred for external recovery action unless it is $500.00 or greater in value.

PRINCIPLES USED FOR COST-RECOVERY FEES

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees.

The Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach and is founded on the basis that the regions rating base cannot subsidise the specific users or clients of Councils regulatory products and services.

OTHER MATTERS

General Rate Capping

Because general rates are made and levied upon the value of land determined by the Valuer-General, Council recognises that the statutory valuation process may result in unusually high valuation increases for at least some classes of land, if not for all land. Where it considers that applying the differential general rate to affected lands or classes of land will produce inequities between ratepayers or classes of ratepayer, Council may cap general rates increases for the lands or classes of land concerned.

Physical and Social Infrastructure Costs for New Development

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 the policies and other material supporting Councils town planning schemes.

These policies are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the region, it may be necessary to bring forward physical and social infrastructure projects.

Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities is not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

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REVIEW OF POLICY

This policy will be reviewed when any of the following occur:

- the related documents are amended or replaced; or
- other circumstances as determined from time to time by a resolution of Council.

Notwithstanding the above, this policy is to be reviewed at intervals of no more than one year.

LEGISLATIONS AND RELATED GUIDELINES

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Land Valuation Act 2010*
- *Sustainable Planning Act 2009*
- *State Planning Regulatory Provision 2012* (adopted charges)

REFERENCES

ID	NAME
COM-POL-025	Rates Concession – Not For Profit

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REVENUE STATEMENT 2020/2021

LEGISLATIVE REQUIREMENTS

The preparation of a Revenue Statement is a requirement of section 104(5)(a) of the *Local Government Act* 2009.

Council has noted the requirements of the following legislation which require that certain matters are included in the revenue statement.

Section 172 of the *Local Government Regulation* 2012

172 Revenue Statement

(1) The revenue statement for a local government must state –

(a) if the local government levies differential general rates –
(i) the rating categories for rateable land in the local government area; and
(ii) a description of each rating category; and

(b) if the local government levies special rates or charges for a joint government activity – a summary of the terms of the joint government activity; and

(c) if the local government fixes a cost - recovery fee – the criteria used to decide the amount of the cost-recovery fee; and

(d) if the local government conducts a business activity on a commercial basis – the criteria used to decide the amount of the charges for the activity's goods and services.

(2) Also the revenue statement for the 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.

DIFFERENTIAL GENERAL RATES 2020/2021

In accordance with *Local Government Regulation* 2012*, Chapter 4 Rates and Charges, Part 5 Differential general rates*; Isaac Regional Council will make and levy a differential general rate for the financial year ending 30 June 2021, taking into consideration the following aspects:

- Council recognises that different categories of land use generate different requirements for Council services and facilities and place different burdens upon the Council's budget.
- Council considers that adopting a "single general rate" for all rateable land would not provide sufficient flexibility to spread the rate burden in what it considers to be an equitable manner.
- Although a 'single general rate' would provide simplicity, its adoption would necessitate Council setting a high minimum rate to deal with the fact that land values in towns and villages are very low in relation to rural land but those who live in towns and villages have greater access to Council services.
- Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in a similar fashion to the pattern in prior years. Council will continue to gather data and to consider this information so as to further refine this process**.**
- To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum general rate to each differential rating category.
- Historically Council has maintained its minimum general rates at very low levels, given the standards of services it provides; but Council cannot continue to do this without compromising or reducing those standards. Council therefore proposes to increase the minimum general rates over a period of years, to enable it at least to maintain the current standards of services it provides.

For the purpose of this document generally, the term "town plan" means the Town Planning Scheme for the former Shire of Broadsound, the former Shire of Nebo and the former Shire of Belyando incorporating all the amendments up to and including 30 June 2020. For avoidance of doubt, and for the purposes of interpreting and applying this statement, the term "town plan" will continue to mean the said town planning scheme, notwithstanding that it may be replaced by a new town planning scheme before 30 June 2021.

Pursuant to section 81 of the *Local Government Regulation* 2012*,* the categories into which rateable land is categorised, and a description of those categories, is as follows:

Category 1 **PPR Urban Land – Isaac Towns (Valuation $0 - $40,000)**

Description: Land used for residential purposes as the owner's Principal Place of Residence where located in the town areas of the Region as described in the town plan and having a rateable value of between $0 and $40,000 other than land included in category 15 to 21.

Category 2 **PPR Urban Land – Isaac Towns (Valuation $40,001 - $48,500)**

Description: Land used for residential purposes as the owner's Principal Place of Residence where located in the town areas of the Region as described in the town plan and having a rateable value between $40,001 and $48,500 other than land included in category 15 to 21.

Category 3 **PPR Urban Land – Isaac Towns (Valuation $48,501- $61,000)**

Description: Land used for residential purposes as the owner's Principal Place of Residence where located in the town areas of the Region as described in the town plan and having rateable value between $48,501 and $61,000 other than land included in category 15 to 21.

Category 4 **PPR Urban Land – Isaac Towns (Valuation > $61,000)**

Description: Land used for residential purposes as the owner's Principal Place of Residence where located in the town areas of the Region as described in the town plan and having a rateable value greater than $61,000 other than land included in category 15 to 21.

Category 5 **NPPR Urban Land – Isaac Towns (Valuation $0 - $40,000)**

Description: Land used for residential purposes other than as the owner's Principal Place of Residence where located in the town areas of the Region as described in the town plan and having a rateable value of between $0 and $40,000 other than land included in category 15 to 21

Category 6 **NPPR Urban Land – Isaac Towns (Valuation $40,001- $48,500)**

Description: Land used for residential purposes other than as the owner's Principal Place of Residence where located in the town areas of the Region as described in the town plan and having a rateable value between $40,001 and $48,500 other than land included in category 15 to 21.

Category 7 **NPPR Urban Land – Isaac Towns (Valuation $48,501- $61,000)**

Description: Land used for residential purposes other than as the owner's Principal Place of Residence where located in the town areas of the Region as described in the town plan and having a rateable value between $48,501 and $61,000 other than land included in category 15 to 21.

Category 8 **NPPR Urban Land – Isaac Towns (Valuation > $61,000)**

Description: Land used for residential purposes other than as the owner's Principal Place of Residence where located in the town areas of the Region as described in the town plan and having a rateable value greater than $61,000 other than land included in category 15 to 21.

Category 9 **Commercial / Industrial**

Description: Land used, or having the potential for use by virtue of improvements or activities conducted thereon, for commercial or industrial purposes.

Category 10 **Rural Residential**

Description: Land used for residential purposes, where located outside of the town areas of Carmila, Clermont, Coppabella, Dysart, Glenden, Middlemount, Moranbah, Nebo and St. Lawrence as described in the town plan, other than land included in categories 22 to 30 and categories 52 to 58.

Category 11 **Rural Land – Animal Husbandry**

Description: Land used for the purpose of animal husbandry, including land with a Department of Natural Resources, Mines and Energy Land Use Code between 60 and 70, other than land included in categories 22 to 30 and categories 52 to 58.

Category 12 **Rural Land – Agriculture and Cropping**

Description: Land used for agricultural and cropping purposes, including land with a Department of Natural Resources, Mines and Energy Land Use code between 71 to 84, other than land included in category 13, categories 22 to 30 and categories 52 to 58.

Category 13 **Rural Land – Cane/Timber**

Description: Land that is used for growing sugar cane, including land with a Department of Natural Resources, Mines and Energy Land Use Code 75 – Sugar Cane, and including land used for timber or timber related industries with a Department of Natural Resources, Mines and Energy Land Use Code 88 – Forestry of Logs, other than land included in categories 22 to 30 and categories 52 to 58.

Category 14 **Rural Other**

Description: Rural land that does not fall within any other rural category, or within categories 22 to 30 and categories 52 to 58.

Category 15 **Multi Unit (2-4) Land**

Description: Land used for residential purposes with between two (2) and four (4) dwellings/units, where located in the town areas of the Region as described in the town plan.

Category 16 **Multi Unit (5-9) Land**

Description: Land used for residential purposes with between five (5) and nine (9) dwellings/units, where located in the town areas of the Region as described in the town plan.

Category 17 **Multi Unit (10-14) Land**

Description: Land used for residential purposes with between ten (10) and fourteen (14) dwellings/units, where located in the town areas of the Region as described in the town plan.

Category 18 **Multi Unit (15-19) Land**

Description: Land used for residential purposes with between fifteen (15) and nineteen (19) dwellings/units, where located in the town areas of the Region as described in the town plan.

Category 19 **Multi Unit (20-25) Land**

Description: Land used for residential purposes with between twenty (20) and twenty-five (25) dwellings/units, where located in the town areas of the Region as described in the town plan.

Category 20 **Multi Unit (26-50) Land**

Description: Land used for residential purposes with between twenty-six (26) and fifty (50) dwellings/units, where located in the town areas of the Region as described in the town plan other than land included in category 22.

Category 21 **Multi Unit (>50) Land**

Description: Land used for residential purposes with more than fifty (50) dwellings/units, where located in the town areas of the Region as described in the town plan other than land included in categories 22 to 30.

Category 22 **Workforce Accommodation (50-120)**

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing fifty (50) to one hundred and twenty (120) accommodation rooms, suites and/or caravan sites.

Category 23 **Workforce Accommodation (121-250)**

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing one hundred and twenty-one (121) to two hundred and fifty (250) accommodation rooms, suites and/or caravan sites.

Category 24 **Workforce Accommodation (251-350)**

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing two hundred and fifty-one (251) to three hundred and fifty (350) accommodation rooms, suites and/or caravan sites.

Category 25 **Workforce Accommodation (351-450)**

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing three hundred and fifty-one (351) to four hundred and fifty (450) accommodation rooms, suites and/or caravan sites.

Category 26 **Workforce Accommodation (451-650)**

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing four hundred and fifty-one (451) to six hundred and fifty (650) accommodation rooms, suites and/or caravan sites.

Category 27 **Workforce Accommodation (651-850)**

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing six hundred and fifty-one (651) to eight hundred and fifty (850) accommodation rooms, suites and/or caravan sites.

Category 28 **Workforce Accommodation (851-1,200)**

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing eight hundred and fifty-one (851) to one thousand two hundred (1,200) accommodation rooms, suites and/or caravan sites.

Category 29 **Workforce Accommodation (1,201-2,000)**

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing one thousand two hundred and one (1,201) to two thousand (2,000) accommodation rooms, suites and/or caravan sites.

Category 30 **Workforce Accommodation (>2,000)**

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing more than two thousand (2,000) accommodation rooms, suites and/or caravan sites.

Category 31 **Coal Mining (30-100)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with between thirty (30) and one hundred (100) employees and/or contractors as at 1 July 2020; or

(b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between thirty (30) and one hundred (100) employees and/or contractors as at 1 July 2020.

Category 32 **Coal Mining (101-250)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with between one hundred and one (101) and two hundred and fifty (250) employees and/or contractors as at 1 July 2020; or

(b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between one hundred and one (101) and two hundred and fifty (250) employees and/or contractors as at 1 July 2020.

Category 33 **Coal Mining (251-350)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with between two hundred and fifty-one (251) and three hundred and fifty (350) employees and/or contractors as at 1 July 2020; or

(b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between two hundred and fifty-one (251) and three hundred and fifty (350) employees and/or contractors as at 1 July 2020.

Category 34 **Coal Mining (351-450)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with between three hundred and fifty-one (351) and four hundred and fifty (450) employees and/or contractors as at 1 July 2020; or

(b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between three hundred and fifty-one (351) and four hundred and fifty (450) employees and/or contractors as at 1 July 2020.

Category 35 **Coal Mining (451-550)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with between four hundred and fifty-one (451) and five hundred and fifty (550) employees and/or contractors as at 1 July 2020; or

(b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between four hundred and fifty-one (451) and five hundred and fifty (550) employees and/or contractors as at 1 July 2020.

Category 36 **Coal Mining (551-650)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with between five hundred and fifty-one (551) and six hundred and fifty (650) employees and/or contractors as at 1 July 2020; or
(b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between five hundred and fifty-one (551) and six hundred and fifty (650) employees and/or contractors as at 1 July 2020.

Category 37 **Coal Mining (651- 800)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with between six hundred and fifty-one (651) and eight hundred (800) employees and/or contractors as at 1 July 2020; or
(b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between six hundred and fifty-one (651) and eight hundred (800) employees and/or contractors as at 1 July 2020.

Category 38 **Coal Mining (801-900)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with between eight hundred and one (801) and nine hundred (900) employees and/or contractors as at 1 July 2020; or

(b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between eight hundred and one (801) and nine hundred (900) employees and/or contractors as at 1 July 2020.

Category 39 **Coal Mining (901-1,000)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with between nine hundred and one (901) and one thousand (1,000) employees and/or contractors as at 1 July 2020; or
(b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between nine hundred and one (901) and one thousand (1,000) employees and/or contractors as at 1 July 2020.

Category 40 **Coal Mining (1,001-1,400)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with between one thousand and one (1,001) and one thousand four hundred (1,400) employees and/or contractors as at 1 July 2020; or
(b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between one thousand and one (1,001) and one thousand four hundred (1,400) employees and/or contractors as at 1 July 2020.

Category 41 **Coal Mining (1,401-2,000)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with between one thousand four hundred and one (1,401) and two thousand (2,000) employees and/or contractors as at 1 July 2020; or

(b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between one thousand four hundred and one (1,401) and two thousand (2,000) employees and/or contractors as at 1 July 2020.

Category 42 **Coal Mining (2,001-2,500)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with between two thousand and one (2,001) and two thousand five hundred (2,500) employees and/or contractors as at 1 July 2020; or

(b) land that is used, in whole or in part, and whether predominantly or note, for the purpose of a Coal Mine with between two thousand and one (2,001) and two thousand five hundred (2,500) employees and/or contractors as at 1 July 2020.

Category 43 **Coal Mining (>2,500)**

Description: Land with a rateable valuation greater than $45,000, which is:-

(a) a mining lease issued pursuant to the *Mineral Resources Act* 1989 which forms part of a Coal Mine with more than two thousand five hundred (2,500) employees and/or contractors as at 1 July 2020; or

(b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with more than two thousand five hundred (2,500) employees and/or contractors as at 1 July 2020.

Category 44 **Other Coal**

Description: Land that is used, in whole or in part, and whether predominantly or not, for or in association with Coal Mining, other than land included in Categories 31 to 43.

Category 45 **Quarries (<100,000)**

Description: Land used in whole or in part, and whether predominantly or not, for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other modes of winning less than one hundred thousand (100,000) tonnes of material per annum from the earth, other than land included in categories 31 to 44.

Category 46 **Quarries (>= 100,000)**

Description: Land used in whole or in part, and whether predominantly or not, for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other modes of winning one hundred thousand (100,000) tonnes or more of material per annum, other than land included in categories 31 to 44.

Category 47 **Other Mines / Extractive Land**

Description: Land used, or having the potential for use by virtue of improvements or activities conducted thereon, for extractive or mining industries purposes not included in categories 31 to 46.

Category 48 **Transport Terminal**

Description: Land used for the purpose of a transport terminal. A terminal may be defined as any facility where passengers and freight are assembled or dispersed.

Category 49 **Noxious and Hazardous Industries (<50)**

Description: Land used in whole or in part, and whether predominantly or not, for the purpose of noxious, offensive and hazardous industries including concrete batching plants and explosive industries with less than fifty (50) employees or contractors**.**

Category 50 **Noxious and Hazardous Industries (>=50)**

Description: Land used in whole or in part, and whether predominantly or not, for the purpose of noxious, offensive and hazardous industries including concrete batching plants and explosive industries with more than fifty (50) employees or contractors.

Category 51 **Shopping Centres**

Description: Land used for the purpose of a shopping centre.

Category 52 **Gas Extraction / Processing (0-20,000)**

Description: Land with an area of twenty thousand (20,000) hectares or less, which is:-

(a) a petroleum lease issued pursuant to the *Petroleum Act* 1923 *or Petroleum and Gas (Production and Safety) Act* 2004 for the extraction of gas;

(b) used, or intended to be used, in whole or in part, and whether predominantly or not, for the extraction, processing or transportation of gas; or

(c) used, or intended to be used, in whole or in part, and whether predominantly or not, for any purpose ancillary to, associated or connected with, the extraction, processing or transportation of gas, such as water storage or pipelines.

Category 53 **Gas Extraction / Processing (>20,000)**

Description: Land with an area greater than twenty thousand (20,000) hectares, which is:-

(a) a petroleum lease issued pursuant to the *Petroleum Act* 1923 *or Petroleum and Gas (Production and Safety) Act* 2004 for the extraction of gas;

(b) used, or intended to be used, in whole or in part, and whether predominantly or not, for the extraction, processing or transportation of gas; or

(c) used, or intended to be used, in whole or in part, and whether predominantly or not, for any purpose ancillary to, associated or connected with, the extraction, processing or transportation of gas, such as water storage or pipelines.

Category 54 **Feedlots (4,000-12,000)**

Description: Land used for feedlot purposes with a licensed carrying capacity of four thousand (4,000) to twelve thousand (12,000) Standard Cattle Units (SCUs).

Category 55 **Feedlots (>12,000)**

Description: Land used for feedlot purposes with a licensed carrying capacity of more than twelve thousand (12,000) Standard Cattle Units (SCUs).

Category 56 **Power Generation (0 – 100 Megawatts)**

Description: Land used or intended to be used, for or ancillary to the generation of electricity from a facility with an output capacity of one hundred (100) Megawatts or less (excluding transformers / substations).

Category 57 **Power Generation (101 – 200 Megawatts)**

Description: Land used or intended to be used, for or ancillary to the generation of electricity from a facility with an output capacity of between one hundred and one (101) and two hundred (200) Megawatts (excluding transformers / substations).

Category 58 **Power Generation (201 MW +)**

Description: Land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity equal to or greater than two hundred and one (201) Megawatts (excluding transformers / substations).

Coal Mining

A Coal Mine in the above categories is defined as land that is the subject of a coal mining lease (issued pursuant to the *Mineral Resources Act* 1989) or other form of tenure (including freehold) that was used, is used, or intended to be used: -

- as a coal mine (or for purposes ancillary, associated or connected with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation); or

- in conjunction with other land (the subject of a coal mining lease) as part of an integrated coal mining operation.

An integrated coal mining operation is defined as land contained in more than one mining lease issued pursuant to the *Mineral Resources Act* 1989 for the extraction of coal, or other form of tenure (including freehold), which land was used, is used, or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary, associated or connected with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation.

Workforce Accommodation

Workforce Accommodation in the above differential rating categories means a facility for the accommodation of persons, other than tourists and holidaymakers, who are employed or work in, or in association with, or in connection with, construction, resources and mining activities, commonly known as “workers camp”, “work camp”, “workers accommodation”, “single persons quarters”, “accommodation village”, “quarters” or “barracks”.

Department of Natural Resources, Mines and Energy Land Use Code

Where the Council makes reference to land use code in the description of a rating category, that reference is to the land use codes as given to Council by the Department of Natural Resources, Mines and Energy as set out in Appendix A. The land use codes referred to in the description of a rating category correspond with the description of the category. However, it is the actual use of the land that determines the correct category.

Identification of Land

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

Principal Place of Residence (PPR)

For the sake of clarity, in identifying the rating category to which residential land belongs, the Council will assume that where a ratepayer’s postal address is not the same as the property address, the land will not be the ratepayer’s Principal Place of Residence (PPR).

In these circumstances, if a ratepayer considers that the land is their PPR, the ratepayer must submit an application to Council using the prescribed form. This form can be obtained from any of Council’s offices or on Council’s website www.isaac.qld.gov.au.

Once completed the form should be returned to council together with any two of the following documents indicating residency at the property from the time of occupation:

- Confirmation of electoral enrolment
- A telephone or electricity account in the owner/s name addressed to the property
- Other legal documentation to confirm residency at the dwelling or unit
- Current driver's license showing dwelling or unit address

If the postal address is a Post Office Box, the document must include the property address.

Adoption of differential general rates and minimum general rates for 2020-21

The differential general rates and minimum general rates set out in the following table have been adopted for 2020/2021:

	Category	Cents in the dollar of Unimproved Valuation 2020/21	Minimum General Rate 2020/21
Category 1	• PPR Urban Land – Isaac Towns (Valuation $0 - $40,000)	2.2330	$713.00
Category 2	• PPR Urban Land – Isaac Towns (Valuation $40,001 - $48,500)	1.9285	$802.00
Category 3	• PPR Urban Land – Isaac Towns (Valuation $48,501 - $61,000)	1.8778	$964.00
Category 4	• PPR Urban Land – Isaac Towns (Valuation > $61,000)	0.8222	$1,177.50
Category 5	• NPPR Urban Land – Isaac Towns (Valuation $0 - $40,000)	2.6796	$855.00
Category 6	• NPPR Urban Land – Isaac Towns (Valuation $40,001 - $48,500)	2.3142	$962.00
Category 7	• NPPR Urban Land – Isaac Towns (Valuation $48,501 - $61,000)	2.2533	$1,157.00
Category 8	• NPPR Urban Land – Isaac Towns (Valuation > $61,000)	0.9866	$1,413.00
Category 9	• Commercial / Industrial	2.2395	$1,034.50
Category 10	• Rural Residential	0.6610	$713.00
Category 11	• Rural Land – Animal Husbandry	0.4580	$713.00
Category 12	• Rural Land – Agriculture & Cropping	0.4527	$713.00
Category 13	• Rural Land – Cane / Timber	1.0792	$713.00
Category 14	• Rural Other	0.5713	$713.00
Category 15	• Multi Unit (2 – 4) Land	2.1522	$1,424.00
Category 16	• Multi Unit (5 – 9) Land	3.8246	$3,561.00
Category 17	• Multi Unit (10 – 14) Land	4.9282	$7,119.00
Category 18	• Multi Unit (15 – 19) Land	5.9626	$10,678.50
Category 19	• Multi Unit (20 – 25) Land	3.9702	$14,236.50
Category 20	• Multi Unit (26 – 50) Land	2.6094	$18,512.50
Category 21	• Multi Unit (> 50) Land	7.0900	$36,298.50
Category 22	• Workforce Accommodation (50 – 120)	13.4407	$25,955.00
Category 23	• Workforce Accommodation (121 – 250)	16.3112	$62,809.00
Category 24	• Workforce Accommodation (251 – 350)	29.0892	$130,291.50
Category 25	• Workforce Accommodation (351 – 450)	49.1408	$182,199.50
Category 26	• Workforce Accommodation (451 – 650)	56.1054	$234,108.00
Category 27	• Workforce Accommodation (651 – 850)	72.6511	$337,924.00

	Category	Cents in the dollar of Unimproved Valuation 2020/21	Minimum General Rate 2020/21
Category 28	• Workforce Accommodation (851 – 1,200)	72.6511	$441,740.50
Category 29	• Workforce Accommodation (1,201 – 2,000)	84.2704	$623,418.00
Category 30	• Workforce Accommodation (> 2,000)	84.2704	$1,005,550.00
Category 31	• Coal Mining (30 – 100)	8.8162	$97,020.50
Category 32	• Coal Mining (101 – 250)	10.1338	$161,700.00
Category 33	• Coal Mining (251 – 350)	10.1338	$202,124.50
Category 34	• Coal Mining (351 – 450)	8.0745	$229,074.50
Category 35	• Coal Mining (451 – 550)	9.7646	$249,287.00
Category 36	• Coal Mining (551 – 650)	9.5956	$296,449.00
Category 37	• Coal Mining (651 – 800)	9.3496	$323,399.00
Category 38	• Coal Mining (801 – 900)	9.8079	$363,824.50
Category 39	• Coal Mining (901 – 1,000)	9.8079	$431,199.00
Category 40	• Coal Mining (1,001 – 1,400)	9.8264	$471,624.50
Category 41	• Coal Mining (1,401 – 2,000)	10.3349	$518,787.50
Category 42	• Coal Mining (2,001 – 2,500)	16.6582	$579,424.50
Category 43	• Coal Mining (> 2,500)	16.6582	$619,849.50
Category 44	• Other Coal	8.1477	$51,205.50
Category 45	• Quarries (< 100,000)	0.6255	$13,072.00
Category 46	• Quarries (>= 100,000)	0.6890	$27,677.50
Category 47	• Other Mines / Extractive Land	7.3409	$890.50
Category 48	• Transport Terminal	5.0682	$1,844.50
Category 49	• Noxious and Hazardous Industries (< 50)	5.7176	$3,074.50
Category 50	• Noxious and Hazardous Industries (>= 50)	72.8099	$108,325.00
Category 51	• Shopping Centres	4.8864	$6,773.00
Category 52	• Gas Extraction / Processing (0 – 20,000)	96.5917	$32,865.50
Category 53	• Gas Extracting / Processing (> 20,000)	59.5909	$200,843.50
Category 54	• Feedlots (4,000 – 12,000)	0.5860	$8,676.50
Category 55	• Feedlots (> 12,000)	0.5860	$17,353.50
Category 56	• Power Generation (0 – 100) Megawatts	2.5375	$15,225.00
Category 57	• Power Generation (101 – 200) Megawatts	5.0750	$35,525.00
Category 58	• Power Generation (201 +) Megawatts	7.6125	$76,125.00

LIMITATION OF INCREASE IN RATES LEVIED 2020/2021

In accordance with section 116 of the *Local Government Regulation 2012*, for the 2020/21 financial year increases in differential general rates for categories 1 – 14 will be capped at 30% and increases in differential general rates for categories 48 to 50 will be capped at 40%.

SEPARATE CHARGES 2020/2021

Separate Charge – Disaster Management
In accordance with section (94)(1)(b) of the *Local Government Act 2009*, Council levies a disaster management separate charge of $25.38 per rateable assessment, to be levied equally on all rateable assessments in Council's area. The disaster management separate charge will be used solely to assist in funding the recurrent annual disaster management activities of Council, including those costs relating to the operation and maintenance of equipment used by Council in fulfilment of its disaster management obligations, and those costs relating to disaster prevention and disaster planning.

SPECIAL RATES AND CHARGES 2020/2021

SPECIAL CHARGE(S) – RURAL FIRE BRIGADE DISTRICTS (ILBILBIE, WEST HILL, ORKABIE, CARMILA WEST, CARMILA / FLAGGY ROCK, CLAIRVIEW, NEBO AND ST LAWRENCE)

In accordance with section 128A of the *Fire and Emergency Services Act 1990* and sections 92 and 94(1)(b) of the *Local Government Act 2009* and section 94 of the Local Government Regulation 2012, Council will make and levy a special charge for the purpose of raising revenue for each Rural Fire Brigade as set out in the table below.

The overall plan for the services, facilities and activities in respect of which the special charge is made and levied shall be identified as follows:

- The rateable land to which the special charge applies is land within the areas separately described on a cadastral map titled 'Map Showing Rural Fire Brigades and Urban Fire Brigades in Isaac Regional Council'.
- The service facility or activity for which the special charge is made is for the provision of firefighting services in the defined benefit areas.
- The time for implementing the overall plan is one (1) year ending 30 June 2021. However, provision of firefighting services is an ongoing activity, and further special charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2021.
- The estimated cost of implementing the overall plan is $29,290.
- The special charge is intended to raise all funds necessary to carry out the overall plan.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising firefighting services, because the brigades are in charge of firefighting and fire prevention under the *Fire and Emergency Services Act 1990* and whose services could not be provided or maintained without the imposition of the special charge. The amount of the special charge to be levied (per parcel) is:

Rural Fire Brigade District	Special Charge
Ilbilbie	$ 20.00
West Hill	$ 25.00
Orkabie	$ 25.00
Carmila West	$ 25.00
Carmila	$ 25.00
Clairview	$ 20.00
Flaggy Rock	$ 25.00
Nebo	$ 20.00
St Lawrence	$ 20.00

WASTE MANAGEMENT, SEWERAGE AND WATER UTILITY CHARGES 2020/2021

WASTE MANAGEMENT

Domestic Waste and Recycling Services

In accordance with Sections 92 and 94(1)(b) of the *Local Government Act* 2009, Council will make and levy a domestic waste management charge and a recycling charge for the provision of refuse removal from all lands, within the designated waste and recycling collection areas and serviced by Council or its nominated contractor. Council will levy on the owner a per annum charge per dwelling, unit or flat within the designated waste and recycling area regardless of whether the ratepayer chooses to use the domestic general waste and/or recycling services Council makes available.

The number of charges levied to a domestic property shall be the number of bins the Chief Executive Officer or delegate considers necessary; or the number of bins the owner requests, whichever is the greater.

Residential Premises – Multi-Unit Dwellings

All multi-unit dwelling residential premises located within the designated waste and recycling collection areas and serviced by Council or its nominated contractor will be provided with a waste collection service per dwelling, unit or flat by council or its nominated contractor.

The maximum allowable number of Mobile Garbage Bins (MGB) at a multi-unit dwelling will be determined by an Isaac Waste Services authorised officer following assessment of on-site storage facilities based on the suitability of, and access to, kerbside presentation/service point(s).

If there is no satisfactory kerbside location for presentation of, or service of MGB's, at the discretion of an Isaac Waste Service's authorised officer bulk refuse and recycling may be provided to multi-unit dwellings.

The number of bulk bins, size of bulk bins and frequency of bin services provided will vary according to the size of the development.

An Isaac Waste Services authorised officer will determine the number and size of bulk waste bins, and the frequency of the bulk bin waste service.

The **domestic general waste collection and recycling charge** is for:

- Emptying the MGB once per week for domestic general waste.
- Emptying the MGB fortnightly for recyclables.

Commercial Waste and Recycling Services

In accordance with sections 92 and 94(1)(b) of the *Local Government Act* 2009, Council will make and levy a commercial waste management charge and a recycling charge for the provision of refuse removal from all lands, within the designated waste and recycling collection areas and serviced by Council or its nominated contractor. Council will levy on the owner a per annum charge of one waste collection service* per property within the designated waste and recycling area regardless whether the ratepayer chooses to use the commercial waste and/or recycling services Council makes available.
Additional bins may be provided on application and at the discretion of an Isaac Waste Services authorised officer. Should application be denied or at the option of the commercial and industrial users, arrangements for refuse removal and disposal services are to be made with an approved contractor if their needs exceed this level. A disposal fee applied in accordance with Councils adopted Schedule of Fees and Charges will be charged to defray the cost of handling the commercial and industrial wastes separately collected by the contractor and deposited at any of Council's refuse disposal facilities.

* For the purposes of this charge Units held under a Community Titles Scheme operating as a hotel/motel will be considered Commercial.

The **commercial waste collection and recycling charge** is for:

- Emptying the MGB once per week for commercial waste.
- Emptying the MGB fortnightly for recyclables.

SCHEDULE OF WASTE COLLECTION AND RECYCLING CHARGES

Service

Domestic Services	**Annual Charge**
General Waste Service	$370.48
Recyclable Waste Service	$ 92.60

Commercial Services	**Annual Charge**
Commercial Waste Service	$422.84
Recyclable Waste Service	$ 92.60

Multi-Unit Dwellings	**Annual Charge**
General Waste Service	$370.48
Recyclable Waste Service	$ 92.60

Additional Services

Additional services may be provided on application and will be charged on a per service per lift per annum rate as listed in the schedule of waste and recycling charges above.

Services Outside the designated waste and recycling collection areas

Domestic properties outside the designated waste and recycling collection areas can be provided with the following waste and recycling services providing the property is located along the route travelled by council or its nominated contractor upon application. Such arrangements are at the sole discretion of an Isaac Waste Services authorised officer and may change subject to route changes by Council or its nominated contractor.

The **domestic general waste collection and recycling charge** is for:

- Emptying the MGB once per week for domestic general waste.
- Emptying the MGB fortnightly for recyclables.

Service

Domestic Services	**Annual Charge**
General Waste Service – per service per lift	$370.48
Recyclable Waste Service – per service per lift	$ 92.60

Commencement Date for Full Charges

Refuse and recycling charges will be effective from the date of commencement of service or the date of the final inspection certificate and/or certification of classification issued, whichever is the sooner.

Damaged, Lost or Stolen Wheelie Bins

The property owner is responsible for the security and maintenance of bins supplied and the repair and/or replacement of any such wheelie bin that may be damaged, lost or stolen.

SEWERAGE

In accordance with sections 92 and 94(1)(b) of the *Local Government Act* 2009*,* Council will make and levy a sewerage charge on each property, both vacant and occupied, that Council has or is able to provide with sewerage services.

In order to reflect the different operating costs a separate charge will be made for Dysart, Middlemount, Clermont, Moranbah, Glenden and Nebo. Generally, sewerage charges will be calculated on a full cost recovery basis.

Residential properties which contain a single dwelling, including individual lots which form part of a body corporate under the *Body Corporate and Community Management Act* 1997 and *Building Units and Group Titles Act* 1980*,* shall be charged a single pedestal charge for the first pedestal installed and then the appropriate charge for each additional pedestal as per the table below.

Residential properties which contain multiple dwellings on a single title, not including individual lots which form part of a body corporate under the *Body Corporate and Community Management Act* 1997 and *Building Units and Group Titles Act* 1980*,* shall, for each dwelling, be charged one pedestal charge for the first pedestal installed and then the appropriate charge for each additional pedestal as per the table below.

Caravan parks, workers accommodation and motels, providing single room accommodation (that is capacity to house one individual only) will be charged one pedestal charge for every three pedestals installed in individual rooms for workers accommodation (excluding properties in Nebo and Glenden, where one pedestal charge will be charged for each pedestal installed), and one pedestal charge for each individual pedestal for Caravan Parks and Motels.

Commercial properties, excluding caravan parks, workers accommodation, but including individual lots which from part of a body corporate under the *Body Corporate and Community Management Act* 1997 and *Building Units and Group Titles Act* 1980*,* shall be charged the applicable pedestal charge for each pedestal that is connected to the sewerage system.

Vacant land, to which the Council provides, or is able to provide, sewerage services shall be charged the appropriate charges as per the table below.

Where sewerage services are provided to the common property of scheme land within the meaning of the *Body Corporate and Community Management Act* 1997, the body corporate shall be levied a charge on each pedestal.

Normal charges will apply for pedestals and urinals in all amenity block complex(s) and public toilets. Premises subject to this policy must submit themselves to annual inspection to be conducted by Council's Environmental Health Officer to determine eligibility. Refusal of an inspection will result in normal charges applying for each pedestal.

A urinal will be deemed to be the equivalent of a pedestal if it is 600mm long or less. For each 600mm or part thereof, a charge equal to that per pedestal will be levied – e.g. 1200mm = two (2) charges: 1350mm = three (3) charges.

Council will, at its discretion, view a premises used by minor clubs and organisations as vacant land and charge accordingly. This view is to reflect the intermittent or occasional use of such premise.

The amount of the sewerage charge (per pedestal) is:

Charge	Dysart	Middlemount	Clermont	Moranbah	Nebo	Glenden
Single Dwelling	$731.20	$691.56	$862.16	$674.84	$549.40	$579.60
Commercial & Other Premises	$731.20	$691.56	$862.16	$674.84	$549.40	$579.60
Caravan Parks, Quarters, Barracks & Motels	$731.20	$691.56	$211.64	$130.88	$137.36	$144.92
Additional Pedestals - residential	$365.60	$345.76	$547.88	$386.60	$549.40	$579.60
Additional Pedestals – commercial	$731.20	$691.56	$547.88	$386.60	$549.40	$579.60
Vacant Land	$365.60	$345.76	$589.20	$358.80	$274.72	$289.80
Garbage Disposal Unit – Commercial	N/A	N/A	$673.68	$494.76	N/A	N/A
Garbage Disposal Unit – Dwellings	N/A	N/A	$275.72	$217.24	N/A	N/A

Commencement Date for Full Charges

Sewerage utility charges will be effective from the date of the final inspection of sewerage pedestals or the date of the final inspection and/or certification of classification issued, whichever is the sooner.

WATER CHARGES

In accordance with sections 92 and 94(1)(b) of the *Local Government Act* 2009, Council will make and levy a water charge in the manner described hereafter.

The water charge will be levied on all land within the Region, whether vacant or occupied, to which Council:

(a) supplies water; or

(b) is prepared to supply water.

All such charges levied shall be used to defray the costs associated with the operation, maintenance and management of the water supply system.

The basis of the water charges is:

- an ***Infrastructure Charge*** which is a fixed charge that goes toward the cost of owning, operating, maintaining and managing the water supply facilities and networks in eight communities across Isaac; and

- a ***Consumption Charge*** for each kilolitre of water used

The *Infrastructure Charge* shall be calculated in accordance with the number of *Chargeable Units* applicable to the particular use of land. The charge per *Chargeable Unit* will differ depending on the locality in which the land is located.

The *Chargeable Unit* value of each land use has been determined on a basis that recognises that certain premises will use water at a greater level than other premises because of the nature of the use to which the land is put.

The *Infrastructure Charge* for each locality is listed below:

Locality	Charge Per Chargeable Unit
Dysart	$220.00
Middlemount	$220.00
St Lawrence	$230.00
Carmila	$230.00
Nebo	$195.00
Glenden	$195.00
Clermont	$230.00
Moranbah	$210.00

The charges to be applied for water consumption per chargeable unit per six (6) months are as follows:

Consumption charges per 6 months	Charge ($/Kl)
0 – 37.5Kl	$0.40
37.5 – 75Kl	$1.30
>75Kl	$2.10

Meters will be read half-yearly and consumption charges will be retrospectively charged on the water notice issued based on billing periods ending December and June each financial year.

So far as the reading of water meters is concerned, in accordance with section 102 of the *Local Government Regulation* 2012, water meters are taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the water meters are actually read.

Where meter readings record consumption other than in the current financial year the charge to apply for the consumption of water shall be the charge applicable for the year when the consumption occurred.

In the case where a meter is found to be faulty, the Chief Executive Officer shall make such arrangements as he/she considers equitable to cause a suitable estimate of usage to be made.

Chargeable Units for each land use

Dysart and Middlemount	Infrastructure Charge per annum	Consumption Charge number of Units
Temporary Single Persons Quarters / Transportable Units / Dongas (not ensuited)	$220.00 per 2 rooms	1 unit per 2 rooms
Permanent Single Persons Quarters / Transportable Units / Dongas (ensuited)	$220.00 per room	1 unit per room
Residential Dwelling House / Bowls Club / Private Swimming Pools – Separate Complex / Public Buildings / Small Business or home occupations including attached dwelling	$880.00	4 units
Business / Commercial Premises unless otherwise specified.	$880.00 plus $440.00 for each attached dwelling plus $880.00 for each separate dwelling	4 units plus 2 units for each attached dwelling plus 4 units for each separate dwelling
Caravan Park	$2200.00 plus $1100.00 for each additional 10 sites or part of 10 sites in excess of 10 i.e. 11 sites = $3300.00, 21 sites = $4400.00 plus $660.00 for each manager/caretaker's residence	10 units plus 5 units for each additional 10 sites or part of 10 sites in excess of 10 i.e. 11 sites = 15 units, 21 sites = 20 units plus 3 units for each manager/caretakers' residence
Church	$440.00 plus $220.00 per church hall plus $880.00 for each dwelling, either attached or separate	2 units plus 1 unit per church hall plus 4 units for each dwelling, either attached or separate
Commercial Recreational Centre with separate buildings or discrete outdoor sporting or recreational facilities	$1760.00 plus $440.00 for any attached residence and/or $880.00 for each attached dwelling	8 units plus 2 units for any attached residence and/or 4 units for each attached dwelling
Commercial Recreational Centre being single building without discrete outdoor sporting or recreational facilities	$880.00 plus $440.00 for any attached residence and/or $880.00 for each detached dwelling	4 units plus 2 units for any attached residence and/or 4 units for each detached dwelling
Residential Dwelling Flats (per flat) / Apartment (per apartment) / Duplex (per unit)	$660.00 per flat/ apartment/ duplex. $660.00 per individual unit (e.g. 2 duplex units = $1320.00)	3 units per flat/apartment/duplex. 3 units per individual unit (e.g. 2 duplex units = 6 units)
Golf Club	$880.00 plus $660.00 per residence	4 units plus 3 units per residence
Hospital	$2200.00	10 units
Hotels with Accommodation	$3520.00	16 units

Dysart and Middlemount	Infrastructure Charge per annum	Consumption Charge number of Units
Hotel with Motel Style Accommodation	$3300.00 plus $220.00 for each motel room plus $660.00 for managers/ caretakers' quarters or residence	15 units plus 1 unit for each motel room plus 3 units for managers/ caretakers' quarters or residence
Hotel / Motel Donga Style Accommodation	$3300.00 plus $220.00 for every 3 donga style rooms plus $660.00 for managers/ caretakers' quarters or residence	15 units plus 1 unit for every 3 donga style rooms plus 3 units for managers/ caretakers' quarters or residence
Motel	$660.00 for Manager/ Proprietors residence plus $220.00 per motel room	3 units for Manager/ Proprietors residence plus 1 unit per motel room
Industrial Premises	$880.00 plus $880.00 for each dwelling unit, either attached or separate	4 units plus 4 units for each dwelling unit, either attached or separate
Plant Nursery	$880.00 plus $440.00 per dwelling, either attached or separate	4 units plus 2 units per dwelling, either attached or separate
Police	$1100.00	5 units
Private Club or Organisation / Racecourse / Recreation Grounds and Swimming Pools (per connection) / Tennis Court – Separate Complex	$440.00	2 units
Public Halls / Saleyards	$220.00	1 unit
Queensland Ambulance Service	$220.00 plus $880.00 for each attached or separate dwelling	1 unit plus 4 units for each attached or separate dwelling
School	$2200.00 < 100 pupils $4400.00 < 200 pupils $6600.00 < 300 pupils $8800.00 < 400 pupils $10560.00 < 500 pupils $11880.00 < 600 pupils $12760.00 < 700 pupils $13200.00 > 701 pupils Plus $880.00 for each sporting field that is separately metered	10 units < 100 pupils 20 units < 200 pupils 30 units < 300 pupils 40 units < 400 pupils 48 units < 500 pupils 54 units < 600 pupils 58 units < 700 pupils 60 units > 701 pupils Plus 4 units for each sporting field that is separately metered
Service Station	$1320.00	6 units
Vacant Land	$880.00 with meter, $440.00 with no meter	4 units with meter, 2 units with no meter
Any premises not otherwise mentioned	At the discretion of the Chief Executive Officer	At the discretion of the Chief Executive Officer

St Lawrence and Carmila	Infrastructure Charge per annum	Consumption Charge # of Units
Temporary Single Persons Quarters / Transportable Units / Dongas (not ensuited)	$230.00 per 2 rooms	1 unit per 2 rooms
Permanent Single Persons Quarters / Transportable Units / Dongas (ensuited)	$230.00 per room	1 unit per room
Residential Dwelling House / Bowls Club / Private Swimming Pools – Separate Complex / Public Buildings / Small Business or home occupations including attached dwelling	$920.00	4 units
Business / Commercial Premises unless otherwise specified.	$920.00 plus $460.00 for each attached dwelling plus $920.00 for each separate dwelling	4 units plus 2 units for each attached dwelling plus 4 units for each separate dwelling

St Lawrence and Carmila	Infrastructure Charge per annum	Consumption Charge # of Units
Caravan Park	$2300.00 plus $1150.00 for each additional 10 sites or part of 10 sites in excess of 10 i.e. 11 sites = $3450.00, 21 sites = $4600.00 plus $690.00 for each manager/caretakers' residence	10 units plus 5 units for each additional 10 sites or part of 10 sites in excess of 10 i.e. 11 sites = 15 units, 21 sites = 20 units plus 3 units for each manager/caretakers' residence
Church	$460.00 plus $230.00 per church hall plus $920.00 for each dwelling, either attached or separate	2 units plus 1 unit per church hall plus 4 units for each dwelling, either attached or separate
Commercial Recreational Centre with separate buildings or discrete outdoor sporting or recreational facilities	$1840.00 plus $460.00 for any attached residence and/or $920.00 for each attached dwelling	8 units plus 2 units for any attached residence and/or 4 units for each attached dwelling
Commercial Recreational Centre being single building without discrete outdoor sporting or recreational facilities	$920.00 plus $460.00 for any attached residence and/or $920.00 for each detached dwelling	4 units plus 2 units for any attached residence and/or 4 units for each detached dwelling
Residential Dwelling Flats (per flat) / Apartment (per apartment) / Duplex (per unit)	$690.00 per flat/ apartment/ duplex. $690.00 per individual unit (e.g. 2 duplex units = $1380.00)	3 units per flat/apartment/duplex. 3 units per individual unit (e.g. 2 duplex units = 6 units)
Golf Club	$920.00 plus $690.00 per residence	4 units plus 3 units per residence
Hospital	$2300.00	10 units
Hotels with Accommodation	$3680.00	16 units
Hotel with Motel Style Accommodation	$3450.00 plus $230.00 for each motel room plus $690.00 for managers/ caretakers' quarters or residence	15 units plus 1 unit for each motel room plus 3 units for managers/ caretakers' quarters or residence
Hotel / Motel Donga Style Accommodation	$3450.00 plus $230.00 for every 3 donga style rooms plus $690.00 for managers/ caretakers' quarters or residence	15 units plus 1 unit for every 3 donga style rooms plus 3 units for managers/ caretakers' quarters or residence
Motel	$690.00 for Manager/ Proprietors residence plus $230.00 per motel room	3 units for Manager/ Proprietors residence plus 1 unit per motel room
Industrial Premises	$920.00 plus $920.00 for each dwelling unit, either attached or separate	4 units plus 4 units for each dwelling unit, either attached or separate
Plant Nursery	$920.00 plus $460.00 per dwelling, either attached or separate	4 units plus 2 units per dwelling, either attached or separate
Police	$1150.00	5 units
Private Club or Organisation / Racecourse / Recreation Grounds and Swimming Pools (per connection) / Tennis Court – Separate Complex	$460.00	2 units
Public Halls / Saleyards	$230.00	1 unit
Queensland Ambulance Service	$230.00 plus $920.00 for each attached or separate dwelling	1 unit plus 4 units for each attached or separate dwelling
School	$2300.00 < 100 pupils $4600.00 < 200 pupils $6900.00 < 300 pupils $9200.00 < 400 pupils $11040.00 < 500 pupils $12420.00 < 600 pupils $13340.00 < 700 pupils $13800.00 > 701 pupils Plus $920.00 for each sporting field that is separately metered	10 units < 100 pupils 20 units < 200 pupils 30 units < 300 pupils 40 units < 400 pupils 48 units < 500 pupils 54 units < 600 pupils 58 units < 700 pupils 60 units > 701 pupils Plus 4 units for each sporting field that is separately metered

St Lawrence and Carmila	Infrastructure Charge per annum	Consumption Charge # of Units
Service Station	$1380.00	6 units
Vacant Land	$920.00 with meter, $460.00 with no meter	4 units with meter, 2 units with no meter
Any premises not otherwise mentioned	At the discretion of the Chief Executive Officer	At the discretion of the Chief Executive Officer

Nebo and Glenden	Infrastructure Charge per annum	Consumption Charge # of Units
Accommodation Camps	$195.00 per single accommodation unit	1 unit per single accommodation unit
Bowls Club / Concrete Batching Plants / Public Parks	$3120.00	16 units
Caravan Park (1-10 sites)	$1950.00	10 units
Caravan Park (> 10 sites)	$1950.00 plus $195.00 for each additional site or part thereof	10 units plus 1 unit for each additional site or part thereof
Caravan Park with residence	$1950.00 (as for caravan park plus $390.00)	10 units (as for caravan park plus 2 units)
Church / Vacant Land – deemed to be connected within benefited area	$195.00	1 unit
Council Depot	$2925.00	15 units
Hotel (with accommodation)	$3120.00 (additional donga-style accommodation units to be charged at accommodation camps rates)	16 units (additional donga-style accommodation units to be charged at accommodation camps rates)
Licensed Premises – No accommodation (not sports clubs)	$2730.00	14 units
Motel	$780.00 for first motel unit/residence, plus $390.00 for each additional motel unit	4 units for first motel unit/residence, plus 2 units for each additional motel unit
Multi-Dwelling Unit / Police Barracks / Post Office / Public Amenities / Residential Dwellings (Single Family Unit) / Telstra Depot	$780.00	4 units
Police Station / Residence – Combined Service restaurant, bakery, butcher shop / Shop	$1170.00	6 units
Public Halls / Vacant Land – connected within benefited area	$390.00	2 units
School	$975.00 < 50 pupils $1950.00 > 50 to 100 pupils $1950.00 > 100 pupils plus $1950.00 for each additional 100 pupils or part thereof	5 units < 50 pupils 10 units > 50 pupils to 100 pupils 10 units > 100 pupils plus 10 units for each additional 100 pupils or part thereof
Shop / Residence – Combined Service	$1560.00	8 units
Show / Rodeo Grounds	$7800.00	40 units
Vacant Land – connected within scheduled area	$780.00	4 units (Water may be connected to vacant allotments within scheduled area on application to Council)
Other Premises (not specified above)	$780.00	4 units
Additional Water Connections	$780.00 base charge, as for above plus $390.00	4 units base charge, as for above plus 2 units

Clermont	Infrastructure Charge per annum	Consumption Charge # of Units
Dwelling / Unit / Flat – per Dwelling / Unit / Flat (not operating as a hotel/motel) / Vacant land with meter connected	$920.00	4 units
Unit held under a Community Titles Scheme operating as a Hotel / Motel – per unit	$230.00	1 unit
Commercial unless otherwise specified/ C.W.A. meeting room, Public Library, Pony Club, Girl Guides / Boy Scouts, association buildings / Building used exclusively for public worship	$460.00	2 units
Multi-unit commercial comprising from four to six individual businesses	$2530.00	11 units
Caravan Park other than Haig St, Clermont / Hotel, motel or combination thereof/ Multi-unit commercial comprising 7 or more individual businesses/ Primary Schools / High Schools / Hospital	$2990.00	13 units
Caravan Park – Haig St Clermont	$9200.00	40 units
Café, restaurant, bakery, butcher shop	$1150.00	5 units
Vacant land with no meter connected	$690.00	3 units
Accommodation camps	$230.00 per single accommodation unit	1 unit per single accommodation unit

Moranbah	Infrastructure Charge per annum	Consumption Charge # of Units
Dwelling / Unit / Flat – per Dwelling / Unit / Flat (not operating as a hotel/motel) / Vacant land with meter connected	$840.00	4 units
Unit held under a Community Titles Scheme operating as a Hotel / Motel – per unit	$210.00	1 unit
Commercial unless otherwise specified / C.W.A. meeting room, Public Library, Pony Club, Girl Guides / Boy Scouts, association buildings / Building used exclusively for public worship	$420.00	2 units
Multi-unit commercial comprising from four to six individual businesses	$2940.00	14 units
Caravan Park/ Hotel, motel or combination thereof / Multi-unit commercial comprising 7 or more individual businesses / Primary Schools	$3780.00	18 units
High Schools / Hospital	$4620.00	22 units
Vacant land with no meter connected	$630.00	3 units
Accommodation camps	$210.00 per single accommodation unit	1 unit per single accommodation unit

Commencement Date for Full Charges

Non-metered vacant land water charges will apply from the date of registration of the plan where the land is within the water supply area.

All other water charges will apply from the date of connection of the water meter. The charge will reflect the use of the land, as per the building Application for which the water meter was connected.

ISSUE OF, AND PERIOD COVERED BY, RATE NOTICE:

In accordance with the provisions of section 107 of the *Local Government Regulation* 2012*,* and unless specified elsewhere in this Revenue Statement, rates and charges will be levied on a half-yearly basis.

TIME IN WHICH RATES MUST BE PAID:

In accordance with the provisions of section 118 of the *Local Government Regulation* 2012, the rates and charges levied by council must be paid within thirty (30) clear days after the notice is issued.

DISCOUNT FOR PROMPT PAYMENT:

In accordance with the provisions of section 130 of the *Local Government Regulation* 2012, a discount at the rate of ten percent shall be allowed on general rates provided payment of the full amount of outstanding and overdue rates and interest is paid by the due date.

No discount is allowed with respect to any special rate or charge, separate rate or charge, or utility charge.

If Council is satisfied that a person liable to pay a rate has been prevented, by circumstances beyond the person's control, from paying the rate in time to benefit from a discount under section 130 of the *Local Government Regulation* 2012, then Council under section 130(10) of the Regulation, may still allow the discount following written application by the ratepayer.

INTEREST ON OVERDUE RATES

Council will impose interest on rates and charges that remain unpaid after the appointed date for payment (i.e. the date on which the discount period closes) and includes assessments which are making payments of outstanding rates by instalment.

Following the close of the discount period, interest will be calculated on daily balances of amounts outstanding and charged at the end of the month on a compounding daily interest. Where the amount of interest charged is less than $10.00 and the rates have been paid in full in the period between the close of discount and the end of the month, the interest may be written off following approval from the Chief Executive Officer.

The Special Charge – Rural Fire Brigade District made in accordance with section 128A of the *Fire and Emergency Services Act* 1990 and sections 92 and (94)(1)(b) of the *Local Government Act* 2009 will not attract interest charges.

Interest on arrears will be calculated in accordance with section 133 of the *Local Government Regulation* 2012 and will be set at the rate of 8.53% per annum.

PAYMENT OF RATES AND CHARGES

Payment by Instalments

Council may allow payments by instalment where it will benefit both the individual and assist with the collection of overdue rates and charges provided that the ratepayer meets one of the criteria in section 120(1) of the *Local Government Regulation* 2012.

Instalment plans shall be based on ability to pay and if possible full recovery within a specified period.

An additional charge in the form of interest will accrue on the unpaid amount at the rate determined in the policy statement.

RECOVERY OF RATES AND CHARGES

Council shall use the following as a referral guide for the recovery of rates and charges:

Standard Performance:

- 1st notice issued within twenty-one (21) days of end of discount period;
- (Clients will be given twenty-one (21) days from post date of 1st notice to contact Council and either pay the outstanding amount in full or initiate an instalment plan.)
- Where there has been no movement on an account or an instalment plan has defaulted, Council may refer the debt to a debt recovery agent, (elected through quotation or tender).
- Generally, an account will not be referred to the collection agent, unless it is $500.00 or greater in value.
- All debts referred to a recovery agent, shall be subject to their terms and conditions of payment.
- No payment plans will be issued through Council for any debt referred to a collection agent.
- Where the collection agent is unable to trace the interested parties, the account shall be referred back to Council and standard reminder notices will be forwarded periodically.

Further Action:

- Where the collection agent has returned no result, Council may proceed with legal action against the interested parties.
- Council may initiate action under section 140 of the Local Government Regulation 2012 – Notice of Intention to sell land for overdue rates or charges if some or all of the overdue rates or charges have been overdue for at least:

  i. generally – three (3) years; or
  ii. if the rates or charges were levied on vacant land or land used only for commercial purposes, and Council has obtained judgement for the overdue rates or charges – one (1) year; or
  iii. if the rates or charges were levied on a mining claim – three (3) months.

CONCESSIONS

Exceptional Circumstances - Drought Relief or Natural Disaster

Council may at its discretion grant some relief to rural ratepayers who are financially stressed by drought or have been affected by a natural disaster.

The relief may be in the form of an extension to the period during which Council will permit discount to be deducted from rates. This period shall be extended to the end of the period covered by the rate levy (31 December or 30 June). This concession is available only to primary producers who can provide objective

evidence of financial difficulty arising from drought or natural disaster. The Department of Agriculture and Fisheries shall be the determining body for the process of declaration of drought.

Pensioner Concessions

To alleviate the impact of rates and charges on approved pensioners, Council shall provide concessions by way of a rebate of 30% on general rates, water infrastructure charge, sewerage infrastructure charge and waste management charges (but not state fire levy and water consumption charges) in addition to the State Pensioner Subsidy.

The concession shall be available to eligible pensioners in addition to the settlement discount.

To be eligible for Council subsidy pensioners must meet the following criteria:

- Concessions are only available to approved pensioners who are in receipt of a pension from the Commonwealth Government.
- An approved pensioner is one who is and remains an eligible holder of a Queensland Pensioner Concession Card issued by Centrelink or the Department of Veterans' Affairs Health Card (All conditions within Australia) or a Department of Veterans' Affairs Health Card (Totally & Permanently Incapacitated) or a Department of Veterans' Affairs Health Card (Specific Conditions) issued by the Department of Veterans Affairs.
- The approved pensioner must be the owner or life tenant of the property that is his/her Principal Place of Residence**.** In the cases of co-ownership, the Council subsidy will apply only to the approved pensioner's proportionate share of the gross rates and charges.
- The claimant must be a resident of the Region on the first day in July in the financial year in which the benefit is being claimed. Pensioners taking residence after that date will be eligible for a pro-rata concession based on the number of day's resident.
- The concession is only available to claimant's who reside in a structure which has been approved by Council to be a habitable dwelling, and/or are in receipt of Council services.
- A pensioner's eligibility shall be confirmed through the Centrelink Customer Confirmation eService in all circumstances.
- Application for the above pensioner concessions is required only on initial application.

Natural Hardship

Council may, at its discretion allow other concessions if it is of the opinion that some unusual and serious circumstances exist which may prevent payment within the appointed time or otherwise delay the payment of rates and charges as they fall due.

Applications for concession should be able to demonstrate unusual and severe financial difficulty rather than the usual frustration and trial to which everyone is subjected from time to time.

Economic or Social Incentives

Council may allow rating concessions as an incentive to attract business to the Region in an industrial estate development or in a project with similar economic benefit to the Region.

Not for profit entities and entities which assist cultural development

At Council's discretion, it may grant a rebate of some or all of the rates and charges that would otherwise be payable by certain not-for-profit clubs or organisations that, in the opinion of the Chief Executive Officer, fulfil useful social and or charitable community needs, as identified in Council's Corporate Plan.

Concessions are available based on criteria as identified in Policy Number twenty-five (25) – 'Rates Concession – Not for Profit' policy.

Concealed leak Concession

Council may allow a rebate of water consumption charges for a concealed water leak on a ratepayer's property. The rebate amount and the criteria for eligibility for the concession is detailed in Council's Concealed Leak Remission policy.

COST RECOVERY FEES

Regulatory fees are set at, or below, a level which is expected to raise enough funds to meet the cost of each regulatory scheme. The cost-recovery fees set by the Council are shown in the Register of Cost-Recovery Fees.

BUSINESS ACTIVITY FEES

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

Business activity fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.

OTHER FEES AND CHARGES

Fees other than regulatory fees are contained in Council's schedule of fees and charges. They are set at levels considered appropriate under the various legislative authorities.

DEPRECIATION

Depreciation and other non-cash expenses will be funded to the extent that they are recognised in Council's Accounts. Such funding will be a component of the accumulated surplus in the Appropriation Statement.

Council recognises a value for its roads and other infrastructure assets in its financial statements in accordance with the *Local Government Regulation 2012*. Council notes that the quantum of accumulated depreciation on such classes of assets may be beyond its capacity to fund fully and accordingly has identified assets that it will not replace when their useful life has expired.

APPENDIX A – LAND USE CODES

Primary VG L/Use	Description	Description
1	Vacant Urban Land	Land being put to no use in an urban locality
2	Single Unit Dwelling	The use of a parcel of land exclusively as a site for a dwelling
3	Multi-Unit Dwelling (Flats)	The use of a parcel of land for two or more self-contained residential flats including group of units held by single companies but not group or strata title
4	Large Homesite Vacant	A vacant site significantly larger than land of which the highest and best use would be as a residential site
5	Large Homesite Dwelling	A parcel of land (similar to code used as single unit residence)
6	Outbuildings	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
7	Guest House, Private Hotel	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel)
8	Building Units	A parcel of land where the single structure improvement has been surveyed on a SP plan and a Community Entitlement scheme has been established and registered. These developments are now incorporated under the BCCM Act. *The secondary use of each strata title should refer to the actual use (i.e. Commercial, industrial)*
9	Group Titles	A parcel of land where the single structure improvement has been surveyed on a SP plan and a Community Entitlement scheme has been established and registered. These developments are now incorporated under the BCCM Act. *The secondary use of each strata title should refer to the actual use (i.e. Commercial, industrial)*
10	Combination Multi Dwelling and Shops	Combined multi dwelling and shops i.e. Predominately residential flats with shops but not registered on a Building Unit Plan or Group Title Plan
11	Shop Single	Shop with or without attached accommodation
12	Shops, Shopping Group (> 6 Shops)	More than six shops on subject property built to road alignment
13	Shopping Group (2 to 6 shops)	Two to six shops on subject property built to road alignment
14	Shops, Main Retail (CBD)	Shops located in main inner city/town commercial area (central business district) – any local govt may have more than one CBD e.g. Gold Coast with Southport, Surfers Paradise, Burleigh, etc.
15	Shops, Secondary Retail (Fringe CBD – Presence of Service Industry)	Shops located on fringe of a central business district of city/town commercial areas. Presence of service industry in locality
16	Drive-in Shopping Centre	Drive in shopping minimum 4000sm including – neighbourhood community and regional centres
17	Restaurant	Isolated prepared food outlet outside commercial area and including fast food outlet. e.g. KFC, McDonalds
18	Special Tourist Attraction	Any development with special recreation, historical or residential features which attracts a large number of people (including tourist village)
19	Walkway	Stratum as walkway
20	Marina	Marina including land based component (boat servicing facilities and storage) not including harbour industries or structural, mechanical repairs
21	Res Institutions (Non-Medical Care)	Aged people home – 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, but not in main inner city/town commercial area
24	Sales Area Outdoor	Dealers, Boats, Stock Cars, etc.
25	Professional Offices	Building with professional offices, finance, banks, lending agents and brokers which are predominantly offices
26	Funeral Parlours	As code

Primary VG L/Use	Description	Description
27	Hospitals, Conv. Homes (Medical Care Private)	Hospitals, aged peoples home, nursing home, convalescent homes. Predominantly medical care
28	Warehouses & Bulk Stores	Not used for retail purposes
29	Transport Terminal	Freight and / or passengers
30	Service Station	Predominantly fuel retailing. If predominantly servicing repairs see Code 36
31	Oil Depots & Refinery	Fuel dumps or storage and oil refineries
32	Wharves	Actual wharves, jetties and barge landing
33	Builders Yards, Contractors Yards	Building and/or garden material storage centres (not retail or hardware). Fenced area for parking heavy equipment/materials
34	Cold Stores, Iceworks	Isolated
35	General Industry	Heavy manufacturing industries e.g. Motor vehicle assembly, plant structural steelworks, etc. See Town Planning guidelines
36	Light Industry	Light manufacturing industry and service industry. See Town Planning guidelines
37	Noxious, Offensive Industry	Industry from where a deal of offensive noise, odour, dust, etc. emanates, including abattoirs. See Town Planning guidelines
38	Hoarding	As code. Predominantly used for advertising
39	Harbour Industries	Harbour associated service industry. Storage industry and processing
40	Extractive	Any industry which extracts material from the ground. e.g. Quarry, mining, etc
41	Child Care, Ex 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	Motels	Building predominantly used for overnight accommodation of persons plus vehicle
44	Nurseries (Plants)	Plants and associated garden material
45	Theatres & Cinemas	As code
46	Drive-in Theatre	As code
47	Licensed Clubs	Any club with liquor licence/non sporting (not including clubs with attached sporting/recreation facilities) e.g. RSL
48	Sports Clubs, Facilities	All sporting/fitness/health/bowling clubs with or without a liquor licence
49	Caravan Parks	As code
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, etc.
51	Religious	Churches, places of worship, church hall, etc.
52	Cemeteries including Crematoria	Including crematoria
53	Vacant	As code
54	Vacant	As code
55	Library	As code
56	Showgrounds, Racecourses, Airfields	Airfield parking, hangers – no maintenance – if maintenance See 36
57	Parks, Gardens	Including undeveloped parkland
58	Education inc Kindergarten	University, Tertiary, State and Private, residential colleges/school and non-residential school, kindergarten
59	Vacant	As code
60	Sheep Grazing – Dry	Poorer country associated with running wethers
61	Sheep Breeding	Better class country used for land breeding
62	Vacant	Not to be used
63	Vacant	Not to be used
64	Cattle Grazing – Breeding	Concentration of the growing and selling of young stock – includes stud breeding
65	Cattle Breeding and Fattening	Mixture of growing and/or selling young and mature stock – included associated studs
66	Cattle Fattening	Concentration of feeding and grazing mature stock for sale (includes feedlots)

Primary VG L/Use	Description	Description
67	Goats	Goat studs and dairies
68	Dairy Cattle – Quota Milk	Supplying to milk factory on a quota basis – includes feed lot dairies
69	Dairy Cattle – Non-Quota Milk	Supplying to milk factory on an entitlement or proportion basis. Includes feed lot dairies
70	Cream	Supplying cream only for manufacturing purposes
71	Oil Seeds	Safflower, sunflower, linseed, etc.
72	Sec 25 of Valn Land Act	Lands subdivided under Section 25
73	Grain	All grains including wheat, barley, oats, maize, rye, etc.
74	Turf Farms	Growing turf for the purpose of harvesting and sale
75	Sugar Cane	Lands used for the growing of sugar cane or associated experimental purposes
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 and nut, stone, other fruits and nuts
80	Tropical Fruits	As separate to orchards e.g. Bananas, paw, paw
81	Pineapple	The growing of pineapple either for cash crop or manufacturing purposes
82	Vineyard	Grapes
83	Small Crops and Fodder Irrigated	All vegetable and small crop items including strawberries, also includes legumes and other improved pasture, used for fodder or stock breeding purposes, grown under irrigation
85	Pigs	The breeding and/or growing and/or fattening of pigs in open range or feed lot environment
86	Horses	The breeding and/or growing of horses including 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
88	Forestry of Logs	Growing for the purposes of harvesting areas of natural and/or plantation hardwood or softwood owned either privately or by the crown
89	Animals, Special	Any animal not listed above e.g. Deer farms, crocodile farms etc. (includes dog kennels, cattery, permanent pounds, quarantine stations, cattle dips)
90	Stratum	As code
91	Transformers	Transformer and substation, television / radio, transmission towers
92	Defence Force Establishment	As code
93	Peanuts	Growing of peanuts as predominant use
94	Vacant Rural Land (Excl Primary 01 & 04)	A vacant parcel of land where the highest use is for rural pursuits
95	Reservoir, Dam, Bores	Includes permanent pump sites
96	Public Hospital	As coded
97	Welfare Homes, Institutions	Child / Adult welfare institutions e.g. Subnormal, MS and similar organisations
98	Exclusive use as single dwelling or farming	As code
99	Community Protection Centre	Ambulance centre, fire station, state emergency centre and headquarters, air sea rescue station, coast guard

ISAAC REGIONAL COUNCIL

Budgeted Statement of Comprehensive Income
For the periods ending 30 June -

	2020/21	2021/22		2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		2029/30	
	$	$	% Incr	$	% Incr	$	% Incr	$	% Incr	$	% Incr	$	% Incr	$	% Incr	$	% Incr	$	% Incr
Revenue																			
Rates and utility charges	93,643,978	95,516,858	2.0	97,458,524	2.0	99,439,023	2.0	101,459,132	2.0	103,519,644	2.0	105,621,365	2.0	107,765,121	2.0	109,951,753	2.0	112,182,117	2.0
Less discounts	(6,661,945)	(6,795,183)	2.0	(6,931,084)	2.0	(7,069,703)	2.0	(7,211,095)	2.0	(7,355,314)	2.0	(7,502,418)	2.0	(7,652,464)	2.0	(7,805,510)	2.0	(7,961,617)	2.0
Net rates and utility charges	86,982,033	88,721,675	2.0	90,527,440	2.0	92,369,320	2.0	94,248,037	2.0	96,164,330	2.0	98,118,947	2.0	100,112,657	2.0	102,146,243	2.0	104,220,500	2.0
Sales of major services	6,403,880	6,531,957	2.0	6,662,594	2.0	6,795,845	2.0	6,931,760	2.0	7,070,392	2.0	7,211,799	2.0	7,356,033	2.0	7,503,151	2.0	7,653,212	2.0
Statutory fees and charges	494,000	503,880	2.0	513,956	2.0	524,234	2.0	534,718	2.0	545,411	2.0	556,318	2.0	567,443	2.0	578,790	2.0	590,363	2.0
User fees and charges	3,748,760	3,823,735	2.0	3,900,208	2.0	3,978,211	2.0	4,057,773	2.0	4,138,926	2.0	4,221,702	2.0	4,306,134	2.0	4,392,253	2.0	4,480,096	2.0
Rental and levies	1,344,138	1,371,020	2.0	1,398,439	2.0	1,426,405	2.0	1,454,931	2.0	1,484,027	2.0	1,513,705	2.0	1,543,977	2.0	1,574,854	2.0	1,606,349	2.0
Operating grants, subsidies	6,963,304	6,963,304		6,963,304		6,963,304		6,963,304		6,963,304		6,963,304		6,963,304		6,963,304		6,963,304	
Operating contributions	180,000	105,000	-41.7	105,000		105,000		-	-100.0	-		-		-		-		-	
Interest revenue	730,898	514,817	-29.6	523,036	1.6	535,319	2.3	538,668	0.6	544,085	1.0	550,570	1.2	562,124	2.1	570,750	1.5	583,447	2.2
Total sales of contract and recoverable works	5,226,997	5,226,997	0.0	5,226,997		5,226,997		5,226,997		5,226,997		5,226,997		5,226,997		5,226,997		5,226,997	
Other Income	70,000	71,400	2.0	72,827	2.0	74,282	2.0	75,766	2.0	77,279	2.0	78,823	2.0	80,398	2.0	82,004	2.0	83,643	2.0
TOTAL OPERATING REVENUE	**112,144,011**	**113,833,785**	**1.5**	**115,893,801**	**1.8**	**117,998,917**	**1.8**	**120,031,954**	**1.7**	**122,214,751**	**1.8**	**124,442,165**	**1.8**	**126,719,067**	**1.8**	**129,038,346**	**1.8**	**131,407,911**	**1.8**
Expenses																			
Employee benefits	(39,361,032)	(40,529,298)	3.0	(41,303,025)	1.9	(42,129,077)	2.0	(42,971,650)	2.0	(43,831,071)	2.0	(44,707,681)	2.0	(45,601,822)	2.0	(46,513,847)	2.0	(47,444,111)	2.0
Materials and services	(42,925,709)	(44,280,457)	3.2	(45,166,027)	2.0	(46,069,308)	2.0	(46,990,656)	2.0	(47,930,428)	2.0	(48,888,993)	2.0	(49,866,735)	2.0	(50,864,028)	2.0	(51,881,268)	2.0
Depreciation and amortisation	(25,702,507)	(26,017,436)	1.2	(26,331,777)	1.2	(26,642,744)	1.2	(26,949,364)	1.2	(27,253,650)	1.1	(27,560,190)	1.1	(27,866,398)	1.1	(28,172,292)	1.1	(28,477,804)	1.1
Finance costs	(591,500)	(641,683)	8.5	(615,862)	-4.0	(589,044)	-4.4	(560,627)	-4.8	(531,100)	-5.3	(500,224)	-5.8	(468,089)	-6.4	(434,187)	-7.2	(398,894)	-8.1
TOTAL OPERATING EXPENSE	**(108,580,748)**	**(111,468,874)**	**2.7**	**(113,416,691)**	**1.7**	**(115,430,173)**	**1.8**	**(117,472,297)**	**1.8**	**(119,546,249)**	**1.8**	**(121,657,088)**	**1.8**	**(123,803,044)**	**1.8**	**(125,984,354)**	**1.8**	**(128,202,077)**	**1.8**
Operating surplus (deficit)	3,563,263	2,364,911	-33.6	2,477,110	4.7	2,568,744	3.7	2,559,657	-0.4	2,668,502	4.3	2,785,077	4.4	2,916,023	4.7	3,053,992	4.7	3,205,834	5.0
Capital income and expenditure:																			
Grants and subsidies	21,081,181	2,986,382	-85.8	2,986,382		2,532,768	-15.2	2,000,000	-21.0	2,000,000		2,000,000		2,000,000		2,000,000		2,000,000	
Developer contributions	10,000	-	-100.0	-		-		-		-		-		-		-		-	
Other capital income	785,870	400,000	-49.1	400,000		400,000		400,000		400,000		400,000		400,000		400,000		400,000	
Other capital expense	(856,247)	(591,946)	-30.9	(596,413)	0.8	(600,878)	0.7	(592,053)	-1.5	(596,331)	0.7	(600,607)	0.7	(604,879)	0.7	(609,151)	0.7	(613,419)	0.7
TOTAL CAPITAL INCOME AND EXPENDITURE:	24,584,067	5,159,347	-79.0	5,267,079	2.1	4,900,634	-7.0	4,367,604	-10.9	4,472,171	2.4	4,584,470	2.5	4,711,144	2.8	4,844,841	2.8	4,992,415	3.0
Net result for the period	**24,584,067**	**5,159,347**	**-79.0**	**5,267,079**	**2.1**	**4,900,634**	**-7.0**	**4,367,604**	**-10.9**	**4,472,171**	**2.4**	**4,584,470**	**2.5**	**4,711,144**	**2.8**	**4,844,841**	**2.8**	**4,992,415**	**3.0**

ISAAC REGIONAL COUNCIL

Budgeted Statement of Financial Position
As at the periods ending 30 June -

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	$	$	$	$	$	$	$	$	$	$
Current Assets										
Cash and deposits	51,408,827	52,562,275	53,776,012	55,054,745	56,291,952	57,609,123	59,011,869	60,513,298	62,118,665	63,854,969
Receivables	12,285,545	12,285,543	12,285,543	12,285,543	12,285,543	12,285,543	12,285,543	12,285,543	12,285,543	12,285,543
Inventories	1,442,814	1,442,812	1,442,812	1,442,812	1,442,812	1,442,812	1,442,812	1,442,812	1,442,812	1,442,812
	65,137,186	66,290,630	67,504,367	68,783,100	70,020,307	71,337,478	72,740,224	74,241,653	75,847,020	77,583,324
Non-Current Assets										
Receivables	5,580,147	5,580,147	5,580,147	5,580,147	5,580,147	5,580,147	5,580,147	5,580,147	5,580,147	5,580,147
Inventory land	21,872,346	22,459,883	23,007,080	23,511,838	23,971,952	24,385,103	24,748,849	25,060,622	25,317,722	25,517,307
Property, plant and equipment	1,122,655,068	1,124,805,413	1,126,941,600	1,128,619,428	1,129,776,488	1,130,925,918	1,132,071,090	1,133,212,011	1,134,348,680	1,135,466,582
Intangible assets	12,658	9,307	5,956	2,605	0	0	0	0	0	0
Capital work in progress	22,190,543	22,190,543	22,190,543	22,190,543	22,190,543	22,190,543	22,190,543	22,190,543	22,190,543	22,190,543
	1,172,310,762	1,175,045,293	1,177,725,326	1,179,904,561	1,181,519,130	1,183,081,711	1,184,590,629	1,186,043,323	1,187,437,092	1,188,754,579
TOTAL ASSETS	1,237,447,948	1,241,335,923	1,245,229,693	1,248,687,661	1,251,539,437	1,254,419,189	1,257,330,853	1,260,284,976	1,263,284,112	1,266,337,903
Current Liabilities										
Trade and other payables	17,260,816	17,264,564	17,267,638	17,270,773	17,273,971	17,277,233	17,280,560	17,283,954	17,287,416	17,290,947
Provisions	6,214,700	6,370,067	6,497,467	6,627,415	6,759,962	6,895,160	7,033,062	7,173,722	7,317,196	7,463,539
Interest bearing liabilities	1,455,620	1,524,394	1,596,771	1,673,014	1,752,752	1,836,345	1,923,830	2,015,851	2,112,174	2,112,174
Other	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
	25,431,136	25,659,025	25,861,876	26,071,202	26,286,685	26,508,738	26,737,452	26,973,527	27,216,786	27,366,660
Non-Current Liabilities										
Trade and other payables	50,171	50,171	50,171	50,171	50,171	50,171	50,171	50,171	50,171	50,171
Provisions	5,656,139	5,681,274	5,701,884	5,722,906	5,744,349	5,766,221	5,788,530	5,811,285	5,834,495	5,858,170
Interest bearing liabilities	21,865,959	20,341,565	18,744,794	17,071,780	15,319,028	13,482,683	11,558,853	9,543,001	7,430,827	5,318,653
	27,572,269	26,073,010	24,496,849	22,844,857	21,113,548	19,299,075	17,397,554	15,404,457	13,315,493	11,226,994
TOTAL LIABILITIES	53,003,405	51,732,035	50,358,725	48,916,059	47,400,233	45,807,813	44,135,006	42,377,985	40,532,279	38,593,654
NET COMMUNITY ASSETS	1,184,444,543	1,189,603,889	1,194,870,969	1,199,771,603	1,204,139,204	1,208,611,376	1,213,195,848	1,217,906,992	1,222,751,833	1,227,744,248
Community Equity										
Capital account	906,987,479	911,527,630	916,082,056	920,708,062	924,845,646	929,010,979	932,906,242	937,132,767	940,892,387	944,672,048
Asset revaluation reserve	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055
Restricted capital reserves	19,444,209	19,444,209	19,944,209	19,944,209	19,944,209	20,244,209	20,244,209	20,244,209	20,244,209	20,744,209
Other capital reserves	13,160,101	13,660,101	14,060,101	14,060,101	14,260,101	14,260,101	15,060,101	15,560,101	16,460,101	17,260,101
Recurrent reserves	2,771,640	2,771,640	2,771,640	2,771,640	2,771,640	2,771,640	2,771,640	2,771,640	2,771,640	2,771,640
Accumulated surplus/(deficiency)	576,058	695,254	507,907	782,535	812,552	819,391	708,600	693,220	878,440	791,195
TOTAL COMMUNITY EQUITY	1,184,444,543	1,189,603,889	1,194,870,969	1,199,771,603	1,204,139,204	1,208,611,376	1,213,195,848	1,217,906,992	1,222,751,833	1,227,744,248

ISAAC REGIONAL COUNCIL

Budgeted Statement of Cash Flows

For the periods ending 30 June -

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	$	$	$	$	$	$	$	$	$	$
Cash Flows from Operating Activities										
Receipts										
Net rates and utility charges	87,482,597	88,721,675	90,527,440	92,369,320	94,248,037	96,164,330	98,118,947	100,112,657	102,146,243	104,220,500
Sales of major services	6,403,880	6,531,957	6,662,594	6,795,845	6,931,760	7,070,392	7,211,799	7,356,033	7,503,151	7,653,212
Fees and charges	4,212,760	4,297,615	4,384,164	4,472,445	4,562,491	4,654,337	4,748,020	4,843,577	4,941,043	5,040,459
Rentals and levies	1,344,138	1,371,020	1,398,439	1,426,405	1,454,931	1,484,027	1,513,705	1,543,977	1,574,854	1,606,349
Interest revenue	730,898	514,818	523,036	535,319	538,668	544,085	550,570	562,124	570,750	583,447
Contributions and donations	180,000	105,000	105,000	105,000	-	-	-	-	-	-
Government subsidies and grants	6,963,304	6,963,304	6,963,304	6,963,304	6,963,304	6,963,304	6,963,304	6,963,304	6,963,304	6,963,304
Total sales of contract and recoverable works	5,226,997	5,226,997	5,226,997	5,226,997	5,226,997	5,226,997	5,226,997	5,226,997	5,226,997	5,226,997
Other Income	70,326	71,400	72,827	74,282	75,766	77,279	78,823	80,398	82,004	83,643
GST received for the year	(951,485)									
	111,663,415	113,803,786	115,863,801	117,968,917	120,001,954	122,184,751	124,412,165	126,689,067	129,008,346	131,377,911
Payments										
Employee benefits	(39,925,239)	(40,345,048)	(41,151,941)	(41,974,972)	(42,814,462)	(43,670,739)	(44,544,143)	(45,435,013)	(46,343,701)	(47,270,562)
Materials and services	(45,235,385)	(44,280,456)	(45,166,027)	(46,069,308)	(46,990,656)	(47,930,428)	(48,888,993)	(49,866,735)	(50,864,028)	(51,881,268)
Finance costs	(1,187,386)	(1,199,220)	(1,133,058)	(1,063,802)	(990,742)	(914,250)	(833,969)	(749,862)	(661,287)	(568,478)
	(86,348,009)	(85,824,724)	(87,451,026)	(89,108,082)	(90,795,860)	(92,515,417)	(94,267,105)	(96,051,610)	(97,869,016)	(99,720,308)
Cash provided by / (used in) operational activities	25,315,406	27,979,062	28,412,775	28,860,835	29,206,094	29,669,334	30,145,060	30,637,457	31,139,330	31,657,603
Cash Flow from Investing Activities :										
Proceeds from sale of capital assets	785,870	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Contributions	10,000	-	-	-	-	-	-	-	-	-
Government grants and subsidies	21,081,181	2,986,382	2,986,382	2,532,768	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Payments for property, plant and equipment	(53,042,533)	(28,756,376)	(29,061,026)	(28,918,099)	(28,695,873)	(28,999,411)	(29,305,969)	(29,612,198)	(29,918,112)	(30,209,125)
Movement in work in progress	(320,000)	-	-	-	-	-	-	-	-	-
Payments for rehabilitation work	(1,950,000)	-	-	-	-	-	-	-	-	-
Net proceeds (cost) from advances and cash investments	-	-	-	-	-	-	-	-	-	-
Net cash provided by investing activities	(33,435,482)	(25,369,994)	(25,674,644)	(25,985,331)	(26,295,873)	(26,599,411)	(26,905,969)	(27,212,198)	(27,518,112)	(27,809,125)
Cash Flow from Financing Activities :										
Proceeds from borrowings	2,450,000	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(1,300,735)	(1,455,620)	(1,524,394)	(1,596,771)	(1,673,014)	(1,752,752)	(1,836,345)	(1,923,830)	(2,015,851)	(2,112,174)
Net cash provided by financing activities	1,149,265	(1,455,620)	(1,524,394)	(1,596,771)	(1,673,014)	(1,752,752)	(1,836,345)	(1,923,830)	(2,015,851)	(2,112,174)
Net Increase (Decrease) in Cash Held	(6,970,811)	1,153,448	1,213,737	1,278,733	1,237,207	1,317,171	1,402,746	1,501,429	1,605,367	1,736,304
Cash at beginning of reporting period	58,379,638	51,408,827	52,562,275	53,776,012	55,054,745	56,291,952	57,609,123	59,011,869	60,513,298	62,118,665
Cash at end of Reporting Period	51,408,827	52,562,275	53,776,012	55,054,745	56,291,952	57,609,123	59,011,869	60,513,298	62,118,665	63,854,969

ISAAC REGIONAL COUNCIL

Budgeted Statement of Changes in Equity
For the periods ending 30 June -

	Total									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	$	$	$	$	$	$	$	$	$	$
Balance at the beginning of period	1,159,860,475	1,184,444,543	1,189,603,889	1,194,870,969	1,199,771,603	1,204,139,204	1,208,611,376	1,213,195,848	1,217,906,992	1,222,751,833
Increase (decrease) in net result	24,584,067	5,159,347	5,267,079	4,900,634	4,367,604	4,472,171	4,584,470	4,711,144	4,844,841	4,992,415
Other transfers to Capital and reserves	-	-	-	-	-	-	-	-	-	-
Transfers from capital and reserves	-	-	-	-	-	-	-	-	-	-
Transfers between capital and reserves	-	-	-	-	-	-	-	-	-	-
Balance at the end of period	1,184,444,543	1,189,603,889	1,194,870,969	1,199,771,603	1,204,139,204	1,208,611,376	1,213,195,848	1,217,906,992	1,222,751,833	1,227,744,248

	Retained Surplus/Deficit									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	$	$	$	$	$	$	$	$	$	$
Balance at the beginning of period	849,204	576,058	695,254	507,907	782,535	812,552	819,391	708,600	693,220	878,440
Increase (decrease) in net result	24,584,067	5,159,347	5,267,079	4,900,634	4,367,604	4,472,171	4,584,470	4,711,144	4,844,841	4,992,415
Other transfers to Capital and reserves	(25,713,461)	(5,632,097)	(5,550,839)	(5,226,884)	(4,929,637)	(4,761,664)	(5,295,870)	(5,331,403)	(5,268,771)	(5,193,080)
Transfers from capital and reserves	856,247	591,946	96,413	600,878	592,053	296,331	600,607	604,879	609,151	113,419
Transfers between capital and reserves										
Balance at the end of period	576,058	695,254	507,907	782,535	812,552	819,391	708,600	693,220	878,440	791,195

	Capital									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	$	$	$	$	$	$	$	$	$	$
Balance at the beginning of period	880,661,785	906,987,479	911,527,630	916,082,056	920,708,062	924,845,646	929,010,979	932,906,242	937,132,767	940,892,387
Increase (decrease) in net result		-	-	-	-		-	-	-	-
Other transfers to Capital and reserves	2,622,280	2,145,715	2,164,457	2,694,116	2,729,637	2,761,664	2,495,870	2,831,403	2,368,771	2,393,080
Transfers from capital and reserves	(856,247)	(591,946)	(596,413)	(600,878)	(592,053)	(596,331)	(600,607)	(604,879)	(609,151)	(613,419)
Transfers between capital and reserves	24,559,662	2,986,382	2,986,382	2,532,768	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Balance at the end of period	906,987,479	911,527,630	916,082,056	920,708,062	924,845,646	929,010,979	932,906,242	937,132,767	940,892,387	944,672,048

	Asset Revaluation Surplus									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	$	$	$	$	$	$	$	$	$	$
Balance at the beginning of period	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055
Increase (decrease) in net result										
Other transfers to Capital and reserves										
Transfers from capital and reserves										
Transfers between capital and reserves										
Balance at the end of period	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055	241,505,055

	Reserves									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	$	$	$	$	$	$	$	$	$	$
Balance at the beginning of period	36,844,431	35,375,950	35,875,950	36,775,950	36,775,950	36,975,950	37,275,950	38,075,950	38,575,950	39,475,950
Increase (decrease) in net result										
Other transfers to Capital and reserves	23,091,181	3,486,382	3,386,382	2,532,768	2,200,000	2,000,000	2,800,000	2,500,000	2,900,000	2,800,000
Transfers from capital and reserves	-	-	500,000	-	-	300,000	-	-	-	500,000
Transfers between capital and reserves	(24,559,662)	(2,986,382)	(2,986,382)	(2,532,768)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Balance at the end of period	35,375,950	35,875,950	36,775,950	36,775,950	36,975,950	37,275,950	38,075,950	38,575,950	39,475,950	40,775,950